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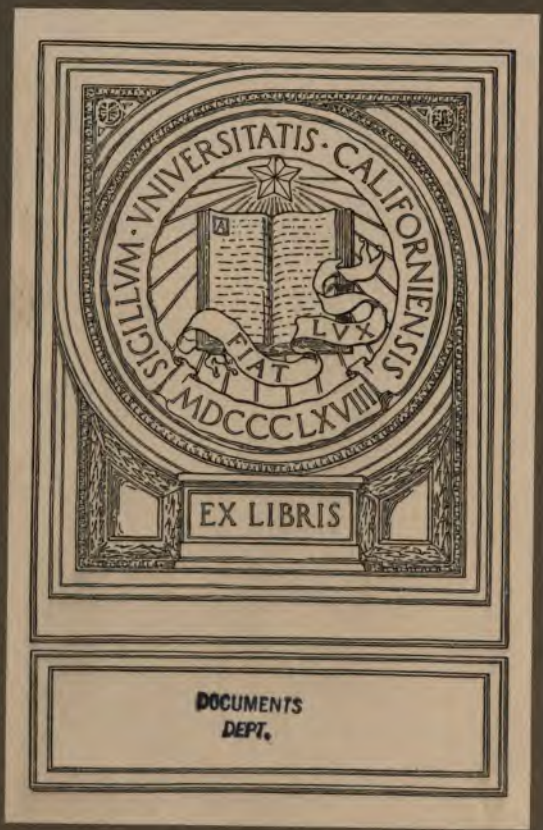

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TENNESSEE TAX DIGEST

1903.

DIGEST

OF THE

TENNESSEE TAX LAWS

1903

PREPARED BY

LEON TROUSDALE

CHIEF CLERK TO COMPTROLLER

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UNIVERSITY OF CALIFORNIA

REVENUE LAW, 1903

CHAPTER 257.

HOUSE BILL No. 484.

AN ACT to provide revenue for State of Tennessee and the counties and municipalities thereof.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That the taxes on every $100 worth of property shall be 50 cents for the year 1903 and for every subsequent year thereafter, 35 cents of which shall be for State purposes and 15 cents for school purposes; that there shall be levied and collected a collateral inheritance tax as provided for in Chapter 174 of the Acts of 1893 and Acts amendatory thereof. **State Tax.**

SEC. 2. That the several County Courts of this State be, and they are hereby, authorized and empowered to levy an annual county tax on every $100 worth of taxable property not exceeding 30 cents upon the hundred dollars' worth of property, and exclusive of the tax for public roads and pikes and schools and interest on county debts and other special purposes; and each county and municipality in this State is hereby authorized and empowered to levy a privilege tax upon merchants and such other avocations, occupations, or businesses as are named in this Act and declared to be privileges not exceeding in amount that levied by the State for State purposes. The impositions of a privilege tax under this Act shall not be construed as a release or exemption from an ad valorem tax unless otherwise expressly provided; nor shall this Act be construed as repealing any special Act heretofore passed imposing a privilege tax. Provided, that any indigent ex-Confeder- **County Tax.** **Privilege exceptions.**

ate or ex-Federal soldier doing a privilege business with a capital not exceeding $250 shall be exempt from paying the privilege tax herein provided for.

Merchants' ad valorem.

SEC. 3. That all merchants shall pay an ad valorem tax upon the average capital invested by them in their business of 50 cents on the $100, 35 cents of which shall be for State purposes and 15 cents for school purposes; and a privilege tax of 15 cents on each $100 worth of taxable property 7 1-2 cents of which shall be for school purposes and 7 1-2 cents for State purposes; provided, that such privilege tax, without regard to the length of time they do business, shall in no case be less than $5, which $5 is to be paid when the license is taken out; and in case of those whose privilege tax amounts to more than $5, the $5 paid shall be a credit when the balance of the tax is paid; provided, further, that said $5 shall be equally divided between the State and counties.

SEC. 4. That each vocation, occupation, and business hereinafter named in this section is hereby declared to be a privilege; and the rate of taxation on such privilege shall be as hereinafter fixed, which privilege tax shall be paid to the County Court Clerk as provided by law for the collection of revenue.

ABSTRACT COMPANIES AND PERSONS PURSUING THE BUSINESS OF FURNISHING ABSTRACTS OF TITLES.

In cities, taxing districts, or towns of 35,000 inhabitants or over, each, per annum.....$	50 00
In cities, taxing districts, or towns of from 20,000 to 35,000 inhabitants, each, per annum.....	25 00
In cities, taxing districts, or towns of less than 20,000 inhabitants, each, per annum	10 00

ADVERTISING COMPANIES.

All persons, companies, or corporations owning, controlling, or conducting the business of advertising in street cars in counties of 60,000 inhabitants or over, each, per annum .....$	100 00

In counties of less than 60,000 inhabitants, each, per annum ..... $	25 00
All persons, companies, or corporations owning, controlling, or conducting the business of advertising in dummy cars or railroad cars in counties of 50,000 inhabitants or over, each, per annum	50 00
In counties of less than 50,000 inhabitants, each, per annum	25 00
All persons, companies, or corporations owning, controlling, or conducting the business of advertising in railroad depots in each county in which business is done, each, per annum	10 00

Provided, that the street car company or railroad company who lease or sell such advertisement privileges shall be liable for the payment of the above privilege.

AMUSEMENTS.

(See Circuses and Menageries.)

ARTISTS AND PHOTOGRAPHERS.

In cities, towns, or taxing districts of over 20,000 inhabitants, each, per annum ..... $	25 00
In cities, towns, or taxing districts of from 6,000 to 20,000 inhabitants, each, per annum	15 00
In cities, towns, or taxing districts under 6,000 and above 2,000 inhabitants, each, per annum	7 50
In cities, towns, villages, or taxing districts under 2,000 inhabitants, each, per annum	5 00
On each photograph, tintype, open-air gallery, or tent gallery set up in or outside of any city, town, village, or taxing district in each county (whether the work shall be finished there or not), each, per annum	5 00
On each photograph gallery going from county to county in a railroad car, for the State, per annum (to be paid in one county only)	50 00
Each agent soliciting pictures to be enlarged outside of the State, in each county where the soliciting is done, each, per annum	20 00

AUCTIONEERS.

(Which shall include all persons selling goods, wares, merchandise, all other chattels, live stock, real estate, or securities at public outcry, whether they

charge for the same or not; but is not to apply to judicial sales or sales by trustees.)

In cities, towns, and taxing districts of 35,000 inhabitants or over, each, per annum .....$ 20 00

In cities, taxing districts, or towns of from 20,000 to 35,000 inhabitants, each, per annum 15 00

In cities, towns, or taxing districts of from 6,000 to 20,000 inhabitants, each per annum 10 00

In cities, towns, or taxing districts of less than 6,000 inhabitants, each, per annum 5 00

In counties outside of cities, towns, or taxing districts.. 5 00

Provided, that this shall not apply to persons selling effects of estates of deceased persons.

No license shall be issued for less than one year.

Transient auctioneers, each per week 20 00

BARBECUES, PICNICS, AND FESTIVALS.

Each person, corporation, or firm, who either at stalls booths, or from wagon or otherwise, sell barbecue, ice cream, or other refreshment at any picnic, barbecue, or festival shall pay for each day and night or day or night in each county.....$ 10 00

BASEBALL PARKS.

In counties of over 50,000 inhabitants, when admission fee is charged, each, per annum .....$ 25 00

In counties of less than 50,000 and over 20,000 inhabitants, when admission fee is charged, each, per annum 15 00

In counties of less than 20,000 inhabitants, when admission fee is charged, each, per annum 10 00

Traveling baseball teams, playing in open-air or tents, and not playing in regular parks, paying a privilege tax as baseball parks, each, per annum..... 10 00

BREWERIES.

Breweries located in this State shall pay, each, per annum .....$ 250 00

Said tax shall be paid in the county where the brewery is located. Each agent of, or person selling on commission for, breweries, or any dealer or his agent by whom beer is sold, when the same was purchased from, or on account of, breweries, shall pay, each, per annum, in cities, towns, or taxing dis-

tricts of 20,000 inhabitants or over for each brewery represented ..... $ 250 00

Provided, that such agent handling or selling the beer of more than one brewery shall be liable for tax hereunder as if agent for one brewery only.

In cities, towns, and taxing districts of over 7,500 inhabitants and under 20,000 ..... 125 00

In towns, cities, and taxing districts of 7,500 inhabitants or under 50 00

BILL POSTERS.

All persons, companies, or corporations engaged in posting bills, or other printed matter, in cities, towns, or taxing districts of 35,000 inhabitants or over, each, per annum ..... $ 50 00

In cities, taxing districts, or towns of from 7,000 to 35,000 inhabitants, each, per annum 30 00

In cities, taxing districts, towns, or villages of from 2,000 to 7,000 inhabitants, each, per annum 10 00

BILLIARD TABLES.

(See Games.)

BICYCLES.

(Dealers in.)

Dealers in bicycles or bicycle supplies, or both, each person, firm, or corporation, or agent dealing in bicycles or bicycle supplies, or both, per anuum... $ 10 00

Any person, firm, corporation, or agent keeping bicycles for hire, each, per annum 10 00

When bicycles or bicycle supplies constitute a part of a merchant's common stock and to be sold as such in the usual course of business, the same shall be taxed as part of the merchant's stock; provided, that the part of the common stock composed of bicycles or bicycle supplies, or both, does not exceed ten per cent. of the entire common stock. In case the same does exceed ten per cent. of the entire common stock, then the privilege tax under the first clause of this item shall be paid.

BOOKMAKERS.

(See Race Tracks and Bookmakers.)

BOTTLERS.

Each bottler or bottling association, other than bottlers of natural mineral waters, each, per annum, in counties of 50,000 inhabitants or over .....$ 75 00

In counties of over 35,000 and under 50,000 inhabitants, each, per annum 50 00

In counties of over 25,000 and less than 35,000 inhabitants, each, per annum 25 00

In counties of less than 25,000 inhabitants, each, per annum 10 00

Provided, that brewers or brewers' agents paying tax as such shall not be liable for the above tax where they bottle beer only.

BROKERS.

(Other than Real Estate or Merchandise.)

Each person, firm, corporation, or agent engaged in buying or selling notes, stocks, bonds, or other securities in cities, towns, or taxing districts of 30,000 inhabitants or over, each, per annum .....$ 50 00

In cities, taxing districts, or towns of from 20,000 to 30,000 inhabitants, each, per annum 40 00

In cities, taxing districts, or towns of less than 20,000 inhabitants, each, per annum 25 00

In villages or counties outside of cities, taxing districts, or towns, each, per annum 25 00

No person or persons, firms, associations, or corporations engaged in the business of banking or insurance shall, directly or indirectly, transact any business or enter into or perform any negotiations as a broker without paying the privilege tax levied upon brokers, it being the intention of this Act that if any person, firm, association, or corporation engaged in the business of banking or insurance shall act directly or indirectly, as a broker, the same shall be classed and held liable for the foregoing privilege tax on brokers. Dealers in stocks or bonds are hereby held to be brokers.

BUTCHERS OR RETAILERS OF FRESH MEAT.

(This includes all offices, stalls, and stores for the sale of fresh meat or from wagon at retail.)

In cities, towns, or taxing districts, or on territory within two miles of the limits of such city, town, or taxing district of 20,000 inhabitants or over, each, per annum .....$ 15 00

In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, or on territory within two miles of the limits of such city, town, or taxing district, each, per annum ..... $ 10 00

In cities, towns, or taxing districts of from 6,000 to 10,000 inhabitants, or on territory within two miles of the limits of such city, town, or taxing district, each, per annum 7 50

In cities, towns, or taxing districts of from 3,000 to 6,000 inhabitants, or on territory within two miles of the limits of such city, town, or taxing district..... 5 00

In towns, cities, taxing districts, or villages of from 1,000 to 3,000 inhabitants, or on territory within two miles of the limits of such cities, towns, or taxing districts, each, per annum 5 00

But this shall not apply to farmers butchering and selling meat of their own raising from wagons, nor to abattoir associations whose members are butchers already subject to butchers and retailers of the fresh-meat tax, and who kill for their own trade, and not for profit.

WHOLESALE DEALERS IN FRESH MEAT, OTHER THAN BUTCHERS.

(This tax shall also apply to cold storage companies.)

In counties of 50,000 inhabitants or over, each, per annum ..... $ 150 00

In counties of less than 50,000 and over 40,000 inhabitants, each, per annum 75 00

(The above shall apply to all cold storage companies making a charge for storage, except municipalities owning and operating their own plant.)

In counties of less than 40,000 inhabitants, each, per annum 10 00

Provided, that cold storage companies where only produce is stored shall pay in counties of 75,000 inhabitants or over, each, per annum 75 00

In counties of less than 50,000 and over 40,000 inhabitants, each, per annum 37 50

In counties of less than 40,000 inhabitants, each, per annum 5 00

CIGAR STANDS.

In cities, towns, or taxing districts of 20,000 inhabitants or over ..... $ 10 00

In cities, towns, or taxing districts under 20,000 inhabitants.....$ 5 00

This shall not apply to merchants engaged in the mercantile business, paying an ad valorem merchant's or privilege tax as such, and who sell cigars and tobacco as an incident thereto from the same established business place, when the ad valorem value of their stock of cigars and tobacco does not exceed ten per cent. of the value of their general stock of merchandise.

CHECK ROOM.

Persons, firms, or corporations conducting a check room for the deposit of packages and baggage shall pay a privilege tax for State purposes as follows:

1st. Where the charge for the keep or deposit of any article is at a rate of 10 cents or more for every twenty-four hours or fraction thereof of storage, each, per annum .....$ 20 00

2d. Where the charge for the keep or deposit of any article is at a rate of less than 10 cents for every twenty-four hours or fraction thereof of storage, each, per annum 10 00

CIRCUSES OR MENAGERIES, OR BOTH.

(When admission fee is charged.)

Circuses, each day and night, or day or night:

In counties of 50,000 inhabitants and over, each.....$ 200 00

In counties of from 15,000 to 50,000 inhabitants, each... 150 00

In counties of less than 15,000 inhabitants, each..... 25 00

Circuses and menageries combined, each day and night, or day or night:

In counties of 50,000 inhabitants and over, each..... 200 00

In counties of from 30,000 to 50,000 inhabitants, each... 150 00

In counties of from 15,000 to 30,000 inhabitants, each... 50 00

In counties of less than 15,000 inhabitants, each..... 25 00

(Side shows and other shows and concerts in connection with the above taxed separately under their appropriate head, if they charge a separate or additional entrance fee.)

Sleight of hand, or legerdemain, each day and night, or day or nighte, each..... 20 00

Other exhibitions for profit (except circuses, menageries, theaters, etc.), except exhibitions for purely charitable purposes and those given by amateur

or home troupes, each day and night, or day or night, each..... $	15 00
Per week	30 00
Per month	100 00
Traveling theatrical companies showing in halls and not paying a privilege tax as theaters, for each day and night, or day or night.....	5 00
Per week	25 00
Per month	100 00
On each show, exhibition, concert, or other performance where a fee is charged or collected or any contribution received for admission, and not devoted exclusively to religious, benevolent, or educational purposes, not being herein otherwise taxed, for each day and night, or day or night.....	5 00
On magic lantern, vitascope, or similar entertainments, in each county	5 00

PRESSING AND DYEING ESTABLISHMENTS.

Cleaning, pressing, and dyeing establishment, in cities, taxing districts, or towns of 20,000 inhabitants or over, each, per annum..... $	25 00
In cities, taxing districts, or towns of from 10,000 to 20,000 inhabitants, each, per annum.....	12 50
In cities, taxing districts, or towns of from 6,000 to 10,000 inhabitants, each, per annum.....	7 50
In cities, taxing districts, or towns of from 2,000 to 6,000 inhabitants, each, per annum	2 50

This tax shall apply whether said business is same by steam or otherwise.

CLOCKS.

(See Ranges and Clocks.)

EXHIBITION OF TRAINED ANIMALS AND DOG AND PONY SHOWS.

On each exhibition of trained animals or dogs and pony shows, not being a circus or menagerie, for each day and night, or day or night:

In counties of 50,000 inhabitants or over..... $	30 00
In counties from 30,000 to 50,000 inhabitants.....	25 00
In counties of less than 30,000 inhabitants, each.....	15 00

WILD WEST SHOWS.

Each day and night, or day or night:

In counties of 50,000 inhabitants and over, each..... $	150 00
In counties of less than 50,000 inhabitants, each.....	75 00

COAL OR COKE, OR COAL AND COKE.

(Agents or Dealers.)

In cities, towns, or taxing districts of 35,000 inhabitants or over, each person, firm, agency, corporation, each, per annum	$ 30 00
In cities, towns, or taxing districts of over 6,000 and under 35,000 inhabitants, each person, firm, agency, or corporation, each, per annum	15 00
In cities, towns, or taxing districts of less than 6,000 inhabitants, each, per annum	5 00
In counties outside of cities, towns, and taxing districts, each, per annum	5 00

Provided, that nothing in this section shall apply to persons mining their own coal and selling the same from wagons. This shall not apply to persons or companies who sell in quantities of five (5) bushels or less or persons who mine their own coal and sell the same in five (5) bushel lots.

COAL OIL, ILLUMINATING OIL, OR LUBRICATING OIL, OR PETROLEUM PRODUCTS.

Each and every person, firm, partnership, corporation, or local agent having oil depots, storage tanks, or warehouses for the purpose of selling, delivering, or distributing oil of any description, and each and every person, firm, partnership, corporation, or local agent using a railroad car or railroad depots for such purpose shall pay a privilege tax as follows

In cities, towns, and taxing districts of 30,000 inhabitants or over, or in territories within five miles of the limits of such city, town, or taxing district, each, per annum	$ 200 00
In cities, towns, or taxing districts of from 10,000 to 30,000 inhabitants, or in territories within five miles of the limits of such city, town, or taxing district, each, per annum	100 00
In cities, towns, or taxing districts of from 5,000 to 10,000 inhabitants, or in territories within five miles of the limits of such city, town, or taxing district, each, per annum	75 00
In cities, towns, or taxing districts of from 2,000 to 5,000 inhabitants, or in territories within five miles of the limits of such city, town, or taxing district, each, per annum	50 00

In cities, towns, or taxing districts of less than 2,000 inhabitants, or within five miles of the limits of such city, town, or taxing district, each, per annum .... $ 25 00

Selling directly to the consumer from wagons or tanks shall pay as peddlers.

This shall not apply to merchants keeping oil for sale and paying a general merchant's tax.

Provided, that part of the common stock composed of coal oil, lubricating oil, or petroleum products does not exceed five per cent. of the entire common stock of such merchants, this shall not exempt merchants who handle oils on commission or as agents.

COLLECTION AGENCIES.

This tax shall be paid, whether such agency has paid the tax as required of commercial, mercantile, mutual benefit, of protection agencies or not.

In cities, taxing districts, or towns of 20,000 inhabitants or over, each office, per annum ..... $ 25 00

In cities, taxing districts, or towns of less than 20,000 inhabitants, each office, per annum 10 00

COMMERCIAL, MERCANTILE, OR PROTECTIVE AGENCIES

In cities, towns, or taxing districts of 20,000 inhabitants or over, each office, per annum ..... $ 125 00

In cities, towns, or taxing districts under 20,000 inhabitants, each office, per annum 50 00

Local collecting and protective agencies confining their operations to the county where located 11 00

CONSTRUCTION COMPANIES.

Each foreign construction company operating or doing business in this State directly or by agent or by any subletting contract, each, per annum, in each county. $ 50 00

Each domestic construction company organized under the laws of Tennessee doing business in this State, each, per annum, in each county 15 00

The above tax shall be paid by persons, firms, or corporations engaged in the business of constructing bridges, water works, railroads, or other structures of a like public nature.

COTTON-SEED OIL MILLS.

On each plant pressing under 1,000 tons annually..... $ 15 00

On each plant pressing 1,000 and under 5,000 tons annually ..... $	30 00
On each plant pressing 5,000 and under 10,000 tons annually	40 00
On each plant pressing 10,000 and under 20,000 tons annually	60 00
On each plant pressing 20,000 and under 30,000 tons annually	100 00
On each plant pressing 30,000 and under 50,000 tons annually	150 00
On each plant pressing 50,000 and under 75,000 tons annually	200 00
On each plant pressing 75,000 and under 100,000 tons annually	300 00
On each plant pressing 100,000 and over annually.....	350 00

They shall make oath monthly before the County Court Clerk as to the number of tons pressed, and any false statement with reference thereto shall be perjury, and punished accordingly. The statement to be made to the taxpayer shall be in writing, and the oath shall likewise be in writing and signed by the party, and shall show the amount pressed each and every month, and be filed with the Clerk of the County Court.

COTTON COMPRESSES.

Shall be taxed as other property, and each firm, company, or corporation pressing one bale and under 20,000 bales per annum shall pay ..... $	25 00
20,000 bales and under 50,000 bales, each, per annum..	50 00
50,000 bales and under 100,000 bales, each, per annum..	100 00
100,000 bales or over, each, per annum.....	150 00

Compresses compressing round bales shall pay as other compresses.

COTTON FACTORS.

(Cotton factors receiving and selling cotton other than merchants that pay a privilege tax.)

Each person, firm, company, or corporation in cities, towns, or taxing districts of 20,000 inhabitants or over ..... $	25 00
Each person, firm, company, or corporation in cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants	15 00
Each person, firm, company, or corporation in cities, towns, or taxing districts of from 5,000 to 10,000 inhabitants	7 50

Each person, firm, company, or corporation in cities, towns, or taxing districts of less than 5,000 inhabitants ..... $	5 00

DISTILLERS OF WHISKY.

Each distillery with a capacity of over ten barrels per day, per annum ..... $	250 00
Each distillery with a capacity of from five to ten barrels per day, per annum	150 00
Each distillery with a capacity of from two to five barrels per day, per annum	75 00
Less than two barrels and more than one barrel.....	25 00
Less than one barrel	10 00

Distillers' license shall not be issued for a less time than one year.

DISTILLERS OF BRANDY.

Each distillery with a capacity of five barrels or over per day, per annum ..... $	10 00
Each distillery with a capacity of less than five barrels per day, per annum	5 00

Distillers' license shall not be issued for a less time than one year.

DEALERS IN THEATER TICKETS.

Persons buying and offering for sale such tickets in cities, towns, or taxing districts of 40,000 inhabitants or over, each, per annum ..... $	15 00
In cities, towns, or taxing districts of from 20,000 to 40,000 inhabitants, each, per annum	10 00
In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, each, per annum	5 00

EATING OR LUNCH HOUSES, OR STANDS OR WAGONS.

Other than hotels or restaurants in cities, towns, or taxing districts of 8,000 inhabitants or over, each, per annum ..... $	10 00
Under 8,000 and over 5,000 inhabitants	5 00
Under 5,000 inhabitants	2 50

ELEVATORS.

(See Warehouses and Elevators.)

ELECTRIC LIGHT COMPANIES.

Corporations, associations, or individuals in cities, towns, or taxing districts of over 8,000 inhabitants selling light or electricity for commercial purposes, manufacturing electricity for light for sale and selling same, each, per annum	———
In cities, towns, and taxing districts of 100,000 inhabitants or over by the Federal census of 1900 or any subsequent Federal census	$ 750 00
In cities, towns, or taxing districts of over 50,000 and less than 100,000 inhabitants:	
10,000 and over lights	500 00
7,500 to 10,000 lights	100 00
5,000 to 7,500 lights	75 00
2,500 to 5,000 lights	50 00
Under 2,500 lights	20 00
In cities, towns, and taxing districts of from 20,000 to 50,000 inhabitants:	
5,000 and over lights	250 00
2,500 to 5,000 lights	50 00
Under 2,500 lights	20 00
In cities, towns, and taxing districts of from 10,500 to 20,000 inhabitants:	
2,500 and over lights	150 00
Under 2,500 lights	20 00
For plant of any capacity in cities, towns, and taxing districts of from 4,000 to 10,500 population	75 00
From 3,000 to 4,000 population	40 00
From 2,000 to 3,000 population	20 00

Provided, that no municipality owning its own plant shall be required to pay this tax.

The unit of measuring shall be one 16 candle power (sixty watts per hour) incandescent light, and where arc lights or lights of other candle power are used, the standard of measure is one incandescent light, 60-candle power, sixty watts per hour. Each corporation, association, or individual shall make oath annually before the County Court Clerk as to the average number of lights used by such corporation, association, or individual. If a corporation, the oath shall be signed by the president or acting officer of the company. Any false statement with reference hereto shall be perjury and punished accordingly.

Provided, further, that any electric light company which operates a street railway or has been consoli-

dated with a street railway company in addition to this tax shall also pay the tax assessed herein on street car companies and dummy railroads.

FEATHER RENOVATORS.

Persons, firms, or their agents soliciting or engaged in cleaning and renovating feathers, in each county, each, per annum ..... $ 250 00

FEES.

All persons, banking associations, or brokers or their agents buying or attempting to buy fees of any officer or witness accruing in any of the courts of this State shall be taxed as follows:

In counties of 50,000 inhabitants or over, each, per annum ..... $ 100 00

In counties of from 20,000 to 50,000 inhabitants, each, per annum 50 00

In counties of from 10,000 to 20,000 inhabitants, each, per annum 5 00

In counties of less than 10,000 inhabitants, each, per annum 2 50

Said tax shall be paid for each and every person employed in said business, whether as principal or agent but said tax shall not apply to merchants or other persons paying face value for said fees.

FERRIES.

(Except those run by hand with oars, when landing in this State, at or within five miles of taxing districts, cities, or towns.)

At or within five miles of cities, towns, or taxing districts of 10,000 inhabitants or over, each, per annum ..... $ 50 00

At or within five miles of cities, towns, or taxing districts of from 5,000 to 10,000 inhabitants, each, per annum 30 00

At or within five miles of cities, towns, or taxing districts of from 3,000 to 5,000 inhabitants, each, per annum 20 00

At or within five miles of cities, towns, or taxing districts of less than 3,000 inhabitants, each, per annum 5 00

All firms taxable under this Act more than five miles

from towns, cities, or taxing districts, each, per annum ..... $ 5 00

Provided, that there shall be no tax upon any ferry owned by the county wherein the same in situated.

FLYING JENNIES.

In cities, towns, or taxing districts of 50,000 inhabitants or over, each, per annum ..... $ 50 00

In cities, towns, or taxing districts of from 20,000 to 50,000 inhabitants, each, per annum 25 00

In cities, towns, and taxing districts of from 6,000 to 20,000 inhabitants, each, per annum 15 00

In cities, towns, or taxing districts under 6,000 inhabitants, each, per annum 15 00

In counties outside of towns, cities, and taxing districts, each, per annum 15 00

FORTUNE TELLERS.

Each, per annum ..... $ 10 00

FRUIT STANDS.

In cities, towns, or taxing districts of 50,000 inhabitants or over, each, per annum ..... $ 5 00

In cities, towns, or taxing districts under 50,000 inhabitants, each, per annum..... 2 50

Provided that this shall not apply to persons engaged in the mercantile business, paying an ad valorem merchant's or privilege tax as such and who shall sell fruit as an incident thereto from the same established business place, when the ad valorem value of their stock of fruit does not exceed twenty per centum of the value of their general stock of merchandise.

FUTURES.

Each and every person, firm, partnership, or corporation doing a brokerage or commission business for cash or actual future delivery on the regularly organized exchanges of the country or through any member of said exchanges in cities, towns, or taxing districts of 30,000 inhabitants or over, or within one mile of said city, town, or taxing district, each, per annum ..... $ 400 00

In cities, towns, or taxing districts of from 20,000 to

30,000 inhabitants or within one mile of said city, town, or taxing districts, each, per annum.....$ 300 00

In cities, towns, or taxing districts of less than 20,000 inhabitants, or within one mile of said city, town, or taxing district, each, per annum..... 200 00

GAMES.

Billiard tables, pool tables, bagatelle tables, tivoli tables, Jenny Lind tables, tenpin alleys, roller coasters, or shooting galleries or stands, on each, in cities, towns, or taxing districts of 20,000 inhabitants or over, each, per annum, in each.....$ 25 00

In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, each, per annum 15 00

In cities, towns, or taxing districts of from 2,425 to 10,000 inhabitants, each, per annum 10 00

In cities, towns, or taxing districts of from 2,400 to 2,425 on billiard tables, pool tables, bagatelle tables, tivoli tables, and Jenny Lind tables, each, per annum 50 00

Provided, no license in such towns of 2,400 to 2,425 shall be issued for billiard tables, pool tables, etc., for less than one year.

In cities, towns, or taxing districts of from 2,400 to 2,425 on tenpin alley, roller coasters, shooting galleries, or stands, each, per annum 10 00

In cities, towns, or taxing districts of less than 2,400 inhabitants, each, per annum 10 00

In counties outside of cities, towns, or taxing districts, each, per annum 25 00

But this shall not apply to pool or billiard tables in private houses not used for profit, nor to tenpin alleys on private premises not used for profit and not open to the public or associations for social purposes, or schools, where no liquors or refreshments are sold.

All devices used by persons as a source of profit to themselves—such as throwing at wooden figures or any other object, throwing rings, or any device of like nature, and striking an object to test the strength and blowing to test the lungs, each, per annum, in each county 10 00

GAS COMPANIES.

In cities, towns, or taxing districts of 70,000 inhabitants or over, each, per annum .....$ 700 00

In cities, towns, or taxing districts of from 30,000 to 70,000 inhabitants, each per annum..... $ 350 00
In cities, towns, or taxing districts of from 20,000 to 30,000 inhabitants, each, per annum 250 00
In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, each, per annum..... 125 00
In cities, towns, or taxing districts of from 4,000 to 10,000 inhabitants, each, per annum 75 00
In cities, towns, or taxing districts under 4,000 inhabitants, each, per annum 50 00
No municipality owning its own plant shall be required to pay this tax, except in cities, towns, or taxing districts of more than 8,000 inhabitants, which sells or supplies gas for commercial purposes.

HOTELS OR TAVERNS.

For each room, excepting the dining room, kitchen, and two other rooms, each, per annum..... 50
Provided, that in towns of from 1,000 to 5,000 inhabitants the tax shall be 25 cents on each room; and, provided, further, that in towns of less than 1,000 inhabitants no privilege tax shall be collected off hotels or taverns.
Provided, that hotels, taverns, and boarding houses, or other places furnishing meals at other than regular hours, shall be taxed as restaurants.

HOTELS KEPT AT PLACES OF SUMMER RESORT.

(To be taxed as other hotels, but may be paid semi-annually.)
Each room, per annum 50

HUCKSTERS.

Persons who either at stalls or booths or from wagon sell butter, eggs, poultry, fruit, or other produce from the farm, garden, or orchard directly to the consumers in cities, towns, or taxing districts of 35,000 inhabitants or over, each, per annum..... $ 5 00
In cities, towns, or taxing districts of from 6,000 to 35,000 inhabitants, each, per annum..... 3 00
In cities, towns, or taxing districts of from 3,000 to 6,000 inhabitants, each, per annum 2 00
In cities, towns, or taxing districts of less than 3,000 inhabitants, each, per annum 1 00

ICE.

(Dealers in.)

Each person, firm, or corporation selling imported or home ice to the trade in cities, towns, or taxing districts of 35,000 inhabitants or over, each, per annum ..... $	100 00
In cities, towns, or taxing districts of from 15,000 to 35,000 inhabitauts, each, per annum	75 00
In cities, towns, or taxing districts of from 6,000 to 15,000 inhabitants, each, per annum	50 00
In cities, towns, or taxing districts of from 2,500 to 6,000 inhabitants, each, per annum	10 00
In cities, towns, or taxing districts of from 1,000 to 2,500 inhabitants, each, per annum	5 00
Provided, the above tax shall apply to and be paid when the factory is located on territory adjacent to such city, town, or taxing district within a distance of two miles. Each person, firm, or corporation retailing or selling ice from any car running upon any railroad in this State, in lieu of all other taxes, to be paid in any county of the State through which the cars run and in which such sale or sales may be made	50 00
Retail ice dealers, except manufacturers running wagons in connection with their business, each wagon, per annum	5 00

This tax shall not apply to municipal corporations owning and operating ice works and plant.

Provided, that this tax shall not apply to towns under 1,000 inhabitants.

INTELLIGENCE OFFICES.

Each office, per annum ..... $	10 00

ITINERANTS.

Every corporation, partnership, or individual acting as itinerary, whether physicians or not, either selling medicine or advertising their services, or both, by appearing on the streets or elsewhere, or making harangue for the purpose of advertising or selling as aforesaid, shall pay to the State Comptroller, direct, a privilege tax of one thousand dollars per annum for the whole State, and to each county and municipality, where they exercise the privilege, as follows:

To counties having a population of 60,000 or over, per annum .....$ 40 00
To counties having a population of 30,000 and less than 60,000, per annum 25 00
To counties having a less population than 30,000, not more, per annum, than 15 00
To cities, towns, or taxing districts having a population of 25,000 or over, per annum 40 00
To cities, towns, or taxing districts having a population of 5,000 and less than 25,000, per annum..... 25 00
To cities, towns, or taxing districts having a population of less than 5,000, not more, per annum, than..... 15 00
No license to be issued for less than a year.

LAND STOCK COMPANIES.

Which have a capital invested in said business of $100,000 or more shall pay a privilege tax, each, per annum .....$ 25 00
Those which have a capital of $50,000 or less than $100,000, shall pay, each, per annum..... 15 00
Those having a capital of less than $50,000 shall pay, each, per annum 10 00

LAUNDRIES.

(Other than those run by hand power.)

In cities, towns, or taxing districts of 20,000 inhabitants or over, each, per annum .....$ 50 00
In cities, towns, or taxing districts of from 5,000 to 20,000 inhabitants, each, per annum 25 00
All under 5,000 inhabitants, each, per annum..... 7 50
This shall also apply to such laundries run by hotels for profit. This shall not include towns and villages of less than 1,000 inhabitants.
Agents for laundries located outside the State, for each laundry so represented in each county..... 10 00

LIGHTNING ROD DEALERS OR AGENTS.

Each dealer or agent in each county snall pay, per annum .....$ 100 00

LIGHTING COMPANIES.

(Other than electric light companies and gas companies.)

Corporations, companies, firms, individuals, or associations furnishing lights for street or other purposes

to towns, cities, or taxing districts, or railroad or sleeping car companies in cities, towns, or taxing districts of 50,000 inhabitants or over, each, per annum, in each county ..... $ 100 00

In cities, towns, or taxing districts of under 50,000 and over 20,000 inhabitants, each, per annum, in each county 25 00

In cities, towns, or taxing districts of under 20,000 inhabitants, each, per annum, in each county..... 10 00

LIQUOR DEALERS.

Wholesale, and, in addition, taxed as other merchants. $ 250 00

Retail, taxed as other merchants, and, in addition, shall pay as follows:

In cities, taxing districts, or towns of 6,000 inhabitants or over, each, per annum 250 00

At any place, city, taxing district, or town of less than 6,000 inhabitants, each, per annum..... 150 00

Persons selling beer or any quantity of liquors on steamboats, flatboats, or any other vessel or water craft or from railroad cars shall pay a tax, each, in lieu of all other taxes to be paid in any county they may elect, per annum 200 00

Persons selling liquors in quantities of one quart or more, except manufacturers selling to dealers in original packages of not less than five gallons, are wholesale dealers, and persons selling smaller quantities than five gallons are retail dealers and the tax on liquor dealers applies to all drug stores, except in uses of wine for sacramental purposes and alcohol for domestic purposes. No producers of grape wine, where they raise and make the wine themselves, shall pay any privilege tax for selling the same; provided, they shall not sell in quantities of less than one and a half (1½) gallons. Liquor dealers are defined as every person, company, or firm selling spirituous, vinous, or malt liquors, beer or ale, or intoxicating bitters, or any medicated or adulterated cider; or any social club or association, incorporated or otherwise, which handles such liquors for sale. The procuring of United States revenue license to wholesale or retail liquor dealers shall be taken as prima facie evidence that the parties are in the wholesale or retail liquor business, and are subject to State and county taxes, unless established by proof that they are not so engaged.

Upon any Clerk's receiving knowledge of such internal revenue license, he shall have a right to collect the taxes by distress warrants.

LIVERY, SALE, AND FEED STABLES.

In cities, towns, or taxing districts of 10,000 inhabitants or over, each stall, per annum .... $	40
In cities, towns, or taxing districts of under 10,000 inhabitants and over 5,000, each stall, per annum....	20
In cities, towns, or taxing districts of 5,000 and under each stall, per annum.....	10

Note.—The enrolled bill, as signed by the Governor, gives this tax as $40, $20, and $10, which was an error, and by the advice of Attorney General I have restored the old tax, as the whole recorded history of the passage of this bill shows there was no effort or intention to change it.

LUMBER DEALERS.

Lumber dealers who buy and sell lumber sawed, dealers in sawed logs, and dealers in staves must pay a privilege and ad valorem tax as merchants; provided, that merchants who also deal in lumber shall pay only one privilege tax.

LITIGATION.

Each suit in law or equity in courts of record, to be paid by the unsuccessful party .....$	2 50
Each indictment or presentment.....	5 00
Each appeal to the Supreme Court in criminal cases, if defendant is unsuccessful	7 50
Each appeal or writ of error or certiorari from the Circuit or County Court or Chancery Court to the Supreme Court	5 00
Each appeal or certiorari from a justice of the peace..	2 50

Provided, that on appeal cases from justices' courts where the case is compromised before trial, this tax shall not accrue.

All of the above taxes shall be taxed in bills of costs, and are hereby declared part of the costs in the cases, and shall in no case be remitted when such tax can be made out of the defendant; and said officers collecting said taxes and under the small offense Act shall report the amount collected by them every ninety days, and pay the same over to

the Treasurer of the State, and report the same to the Comptroller.

No taxes shall be paid on application for dower or homestead, and no taxes on application of guardians to sell property for maintenance of wards, or to sell or exchange property for manifest interest of wards, or to trench on the property of wards, or on application for petition, and no taxes on suits brought by the State, county, or municipality to collect taxes; provided, that any suit commenced in a court of record and carried to another court of concurrent jurisdiction and appeals from the County Court to the Circuit Court or Criminal Court, but one litigation tax shall be paid.

MARRIAGE LICENSE.

Each (for school purposes, and the tax to be kept in the county) ..... $	1 00

MACHINES.

Nickel-in-the-slot machines or nickel-in-the-slot music boxes or phonographs or other machines or devices of like character (not run in violation of criminal law), each, per annum ..... $	10 00
Penny-in-the-slot machines, each, per annum.....	2 50
All other nickel-in-the-slot machines, each, per annum..	100 00

And said taxes shall be paid by every saloonkeeper or other person who keeps any of the above in connection with his or her business and for the use of the public, whether the same is charged for or not.

All chance or prize machines not included herein, each, per annum	100 00

Provided, that this shall not apply to merchandise, machines, delivering merchandise and kept by dealers in their regular place of business, paying a privilege tax as merchant.

MAGIC LANTERN SHOWS.

(See Circuses and Menageries.)

PARKS—PUBLIC.

Public parks (when visitors are charged an admission fee), each, per annum ..... $	100 00

PAWNBROKERS.

In cities, towns, or taxing districts of 30,000 inhabitants or over, each, per annum	$ 150 00
In cities, towns, or taxing districts of from 8,000 to 30,000 inhabitants, each, per annum	75 00
In cities, towns, or taxing districts of from 6,000 to 8,000 inhabitants, each, per annum	75 00
In cities, towns, or taxing districts under 6,000 inhabitants, each, per annum	50 00
Outside of towns, taxing districts, and cities, in each county, per annum	10 00

In addition, they shall pay a tax as other merchants.

PLAYING CARDS.

Wholesale dealers, each, per annum	$ 20 00
Retail dealers, each, per annum	5 00

PEDDLERS.

Buying or selling for profit, or both, if on foot, in each county, each, per annum	$ 10 00
If with horse and vehicle, in each county, each, per annum	20 00
If with more than one horse, in each county, each per annum	10 00
If for patent medicines and nostrums, and on foot or horse, in each county, each, per annum	150 00
If for patent medicines and nostrums, if with horse and wagon, in each county, each, per annum	200 00
Peddlers of patent school apparatus, maps, charts, and other articles, if on foot, in each county, each per annum	150 00
If with horse and vehicle, in each county, each, per annum	300 00
If with more than one horse, for each additional horse, in each county, each, per annum	100 00
Peddlers of coal oil and gasoline, in each county, each, per annum	10 00

This shall apply to all parties, if the article is delivered in any other manner than by mail, freight, or express. This tax shall not apply to peddlers dealing in eggs, fowls, and butter. It shall be the duty of each justice of the peace, constable, sheriff, and deputy sheriff to demand of each peddler to see his license; and if the person so peddling has no li-

cense, then said officer shall arrest said person and seize his stock of goods and take him before the County Court Clerk, when said Clerk shall require the payment of said tax and a fee of $2.00 to said officer for said arrest; and if said tax is not voluntarily paid, then the Clerk shall by distress warrant collect the same, together with the costs.

PARK AND RACE TRACK ASSOCIATIONS.

Each association retailing malt, vinous, or spiritous liquors, per annum ..... $ 250 00

PHONOGRAPHS.

(See Machines.)

POOL ROOMS.

Pool rooms where pools are sold or commission taken, each, per annum ..... $ 750 00

POOL TABLES.

(See Games.)

PLUMBERS AND GAS FITTERS.

In cities, towns, or taxing districts of 35,000 inhabitants or over, each, per annum ..... $ 20 00

In cities, towns, or taxing districts of from 10,000 to 35,000 inhabitants, each, per annum 15 00

In cities, towns, or taxing districts of from 5,000 to 10,000 inhabitants, each, per annum 10 00

In cities, towns, or taxing districts of under 5,000 inhabitants, each, per annum 5 00

In addition, they shall pay tax as other merchants.

The above tax shall be paid by gas and water companies doing a plumber's business.

RANGES AND CLOCKS.

Each company, firm, or corporation selling or delivering ranges or clocks in this State, either in person or through agents or consignees, and all persons who engage in the business of delivering ranges or clocks, shall pay a privilege tax in counties of 35,000 inhabitants or over, each, per annum ..... $ 25 00

In counties of from 20,000 to 35,000 inhabitants, each, per annnm ..... $ 20 00
In counties of less than 20,000 inhabitants, each, per annum 15 00
Provided, that no privilege tax for selling ranges and clocks shall be required of any merchant either acting as agent or carrying as a part of his stock ranges and clocks on which he has paid a merchant's privilege and ad valorem and the same are sold at his established place of business.

RACE TRACKS AND BOOKMAKERS.

Tracks of one mile or more, each, per annum, or for any shorter time ..... $ 200 00
Tracks of one-half mile, each, per annum, or for any shorter time 75 00
Tracks of one-fourth of a mile, each, per annum, or for any shorter time 50 00
Bookmakers on horse racing, on track, each company, firm, person, corporation, or agent in each county, each, per book, per annum, or for any shorter time. 75 00

REAL ESTATE DEALERS AND AGENTS.

In cities, taxing district, or towns of over 50,000 inhabitants ..... $ 25 00
In cities, taxing districts, or towns of 35,000 inhabitants and under 50,000, each agent, per annum 20 00
In cities, taxing districts, or towns of from 20,000 to 35,000 inhabitants, each, per annum 15 00
In cities, taxing districts, or towns of from 10,000 to 20,000 inhabitants, each, per annum 10 00
In cities, taxing districts or towns of less than 10,000 inhabitants, each, per annum 5 00
In counties outside of cities, towns, or taxing districts, each, per annum 5 00
Every person who solicits or endeavors to make sales or rent property on commission or otherwise, shall be liable for the above tax, unless they are members of the real estate firms who have paid the tax and their name appears in the license.

PARCEL CARS.

Express or parcel cars, running on streets, railroads, or dummy lines, in counties of 50,000 inhabitants or over, each car, per annum ..... $ 50 00

In counties of less than 50,000 inhabitants, each car, per annum ..... $ 25 00

RAILROAD TICKET AGENTS OR SCALPERS.

(Except agents actually on lines of railroads.)

In cities, towns, or taxing districts of more than 25,000 inhabitants, each, per annum ..... $ 75 00
In cities, towns, or taxing districts of 10,000 inhabitants and under 25,000, each, per annum 50 00
In cities, towns. or taxing districts of less than 10,000 inhabitants, each, per annum 25 00

RESTAURANTS.

(Same as hotels, on each room, in addition, as follows:)
In cities, towns, or taxing districts of 35,000 inhabitants or over, each, per annum ..... $ 40 00
In cities, towns. or taxing districts of from 20,000 to 35,000 inhabitants, each, per annum 30 00
In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, each, per annum 25 00
In cities, towns, or taxing districts of from 6,000 to 10,000 inhabitants, each, per annum 20 00
In cities, towns, or taxing districts having from 2,000 to 6,000 inhabitants, each, per annum 10 00
In cities, towns, or taxing districts having less than 2,000 inhabitants, each, per annum 3 00
In counties, not in towns, cities, or taxing districts, each, per annum 3 00

STOCK YARDS, STOCK PENS, ETC.

(This shall not apply to livery stables who pay a privilege tax.)
Stock yards, stock pens, feed or sale stables having stock pens in connection with their business, shall pay a privilege tax for State purposes as follows:
In counties of 60,000 inhabitants or over, each, per annum ..... $ 75 00
In counties of from 40,000 to 60,000 inhabitants, each, per annum 50 00
In counties of 40,0000 inhabitants or under, each, per annum 15 00

SEWING MACHINE COMPANIES AND DEALERS IN.

(In lieu of all other taxes, except merchant's privilege and ad valorem tax.)

Each company, firm, or corporation selling sewing machines in this State, through agents, and every wholesale or retail dealer in sewing machines selling sewing machines in this State, either as local agent or as part of their merchandise stock, unless the manufacturer of such sewing machine so sold by such merchant has paid the tax thereby imposed, shall each pay to the Comptroller, per annum, $200.00; and upon the payment of said tax of $200.00, by any manufacturer, it shall be the duty of the Comptroller to immediately notify the various County Court Clerks of such payment, and said Clerks shall preserve and keep on file in their offices said notices; and, in addition to the tax herein imposed, each company, firm, or corporation shall pay to the Comptroller five dollars ($5) per annum for each agent which it employs in the sale of its machines within this State, but this tax of five dollars ($5) shall not apply to merchants of this State who carry sewing machines as a part of their stocks of merchandise, and selling at their regular place of business, and not selling by or through agents. The tax herein imposed shall be paid direct to the State Comptroller, whose duty it shall be to issue to such company, firm, or corporation a certificate, signed by him in his official capacity, showing the payment of said taxes, and which shall be authority to said company, firm, or corporation, and its agents to sell sewing machines of such company, firm, or corporation within the State for one year.

No privilege tax for selling sewing machines shall be required of any merchant either acting as agent or carrying as a part of his stock sewing machines made by any company, firm, or corporation that has paid said tax of $200.00. The privilege tax hereby imposed shall be in lieu of all other taxes, except merchant's privilege and ad valorem tax.

SECURITY DEALERS AND LOAN AGENTS.

In counties of 50,000 inhabitants or over, each, per annum	$ 50 00
In counties of from 30,000 to 50,000 inhabitants, each, per annum	25 00

In counties of from 15,000 to 30,000 inhabitants, each, per annum ..... $ 10 00

In counties of less than 15,000 inhabitants, each, per annum 5 00

1. Shaving notes, accounts, judgments, or evidence of indebtedness, including loans or mortgages, is hereby classed and held to be dealing in securities.
2. The business of loaning or advancing money on salaries, furniture, or household goods or other personal chattel as a security, whether the security be by mortgage or sale, is hereby classed and held to be dealing in securities.
3. Dealing in securities, as heretofore declared, shall not apply to real estate dealers or merchandise brokers and agents paying a privilege tax as such.

STREET CAR COMPANIES AND DUMMY RAILROADS.

In cities, towns, or taxing districts of 35,000 inhabitants or over or adjacent thereto, each, per mile, each track ..... $ 8 00

In cities, towns, or taxing districts of from 20,000 to 35,000 inhabitants or adjacent thereto, per mile, each track 6 00

In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, per mile, each track 3 00

In cities, towns, or taxing districts of less than 10,000 inhabitants or adjacent thereto, per mile, each track 1 50

Provided, that any such company selling electric light to consumers for lighting or heating purposes or which has been consolidated with an electric light company and is so selling light or heat, or both, shall, in addition to this tax, pay the tax assessed herein against electric light companies.

SKATING RINKS.

In cities, towns, or taxing districts of 20,000 inhabitants or over, each, per annum ..... $ 30 00

In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, each, per annum 15 00

In cities, towns, or taxing districts of from 5,000 to 10,000 inhabitants, each, per annum 10 00

In cities, towns, or taxing districts of less than 5,000 inhabitants, each, per annum 5 00

In counties outside of cities, towns, villages, or taxing districts 5 00

TENPIN ALLEYS.

(See Games.)

THEATERS.

In cities, taxing districts, or towns of 40,000 inhabitants or over, each, per annum (not to be taken out for less than twelve months)	$ 200 00
In cities, taxing districts, or towns of from 20,000 to 40,000 inhabitants, each, per annum (not to be taken out for less than twelve months)	100 00
In cities, taxing districts, or towns of from 10,000 to 20,000 inhabitants, each, per annum (not to be taken out for less than twelve months)	50 00
In cities, taxing districts, or towns of from 5,000 to 10,000 inhabitants, each, per annum (not to be taken out for less than twelve months)	25 00
In cities, towns, or taxing districts of from 3,000 to 5,000 inhabitants, each, per annum (not to be taken out for less than twelve months)	15 00
In cities, taxing districts, or towns of less than 3,000 inhabitants, each, per annum (not to be taken out for less than twelve months)	10 00
In counties outside of cities, towns, or taxing districts (not to be taken out for less than six months)....	50 00

TRANSFER COMPANIES.

Transfer companies or individuals operating two or more vehicles in cities, towns, or taxing districts of 30,000 inhabitants or over, each, per annum.....	$ 100 00
In cities, towns, or taxing districts of from 7,500 to 30,000 inhabitants, each, per annum	50 00
In cities, towns, or taxing districts of less than 7,500 inhabitants, each, per annum	25 00
In counties outside of cities, towns, or taxing districts, each, per annum	10 00

This shall apply to companies or individuals operating hacks, carriages, wagons, or automobiles.

TURNPIKES.

Each tollgate that collects toll both ways the same day in counties of 50,000 inhabitants or over, each, per annum	$ 50 00

Each tollgate that collects toll both ways the same day in counties of 30,000 inhabitants, and not over 50,000 inhabitants, each, per annum ..... $ 40 00

Each tollgate that collects toll both ways the same day in counties of less than 30,000 inhabitants, each, per annum 12 50

Any corporation or turnpike company which increases its tolls for one way beyond what those tolls now are shall pay a privilege tax for each gate, per annum 250 00

UNDERTAKERS.

In cities, towns, or taxing districts of 50,000 inhabitants or over, each, per annum ..... $ 50 00

In cities, towns, or taxing districts of from 20,000 to 50,000 inhabitants, each, per annum 30 00

In cities, towns, or taxing districts of from 10,000 to 20,000 inhabitants, each, per annum 20 00

In cities, towns. or taxing districts of from 6,000 to 10,000 inhabitants, each, per annum. 10 00

In cities, towns, or taxing districts of 6,000 or under.... 5 00

In any county in the State outside of cities, towns, or taxing districts, each, per annum 5 00

When coffins or undertaking supplies constitute a part of a merchant's general stock, and to be sold as such in the usual course of business, the same shall be taxed as part of the merchant's stock; provided, that part of the common stock composed of coffins or undertaking supplies, or both, does not exceed ten per cent. of the entire common stock. In case the same does exceed ten per cent. of the entire common stock, then the privilege tax under the first clause of this item shall be paid.

VARIETY THEATERS.

Each, per annum ..... $ 200 00

WAREHOUSES AND ELEVATORS.

In cities, towns, or taxing districts of 8,000 inhabitants or over, each, per annum ..... $ 50 00

In cities, towns, or taxing districts under 8,000 inhabitants, each, per annum 25 00

This shall cover all taxes for the selling of produce or other articles stored in the warehouses of such

warehouseman, but shall not be so construed as to exempt commission merchants from taxation as provided by law.

WAREROOMS OR WAREHOUSES FOR THE STORAGE OF FURNITURE AND HOUSEHOLD EFFECTS.

Warehouses or warerooms, in cities, towns, or taxing districts of 8,000 inhabitants or over, each, per annum ..... $	25 00
Less than 8,000 inhabitants	15 00
In counties of over 30,000 inhabitants (computed by the Federal census of 1900 or any subsequent Federal census), outside of cities, towns, and taxing districts, each, per annum	25 00

WATER COMPANIES.

In cities, taxing districts, or towns of 50,000 inhabitants or over, each, per annum ..... $	800 00
In cities, taxing districts, or towns of from 35,000 to 50,000 inhabitants, each, per annum	600 00
In cities, taxing districts, or towns of from 20,000 to 35,000 inhabitants, each, per annum.....	400 00
In cities, taxing districts, or towns of from 6,000 to 20,000 inhabitants, each, per annum	100 00
In cities, taxing districts, or towns of less than 6,000 inhabitants and under, each, per annum	25 00

This tax shall apply to water companies, firms, or individuals furnishing water to towns, cities, or taxing districts, whether the plant be located within or without the corporate limits of said city, town, or taxing district. This tax shall not apply to municipal corporations owning and operating waterworks.

SEC. 5. That it is hereby declared to be a privilege for any of the corporations hereinafter named in this section to do business or operate in this State, and the rate of taxation on such privilege shall be as hereinafter fixed, which privilege tax shall be paid directly to the Comptroller of the Treasury of the State.

EXPRESS COMPANIES.

(In lieu of all other taxes, except ad valorem tax.)

If the lines are less than one hundred miles for one or more packages other than interstate, taken up at

one point in this State and transported to another point in this State and transported wholly within this State, per annum .....$ 500 00

If the lines are more than one hundred miles long for one or more packages other than interstate, taken up at one point in this State and transported to another point in this State and transported wholly within this State, per annum 2,000 00

SLEEPING CAR COMPANIES.

(In lieu of all other taxes, except ad valorem tax.)

Each company doing business in this State for one or more packages other than interstate, taken up at one point in this State and delivered at another point in this State and transported wholly within this State, per annum .....$ 2,500 00

NEWS COMPANIES.

(In lieu of all other taxes, except ad valorem tax.)

For doing business other than interstate, per annum...$ 500 00

RAILROAD COMPANIES.

(In lieu of all other taxes, except ad valorem tax.)

(Not paying ad valorem tax.)

Each railroad company not paying an ad valorem tax to this State and operating or controlling a railroad in this State for taking up and transporting freight or passengers from one point in this State to another point in this State shall pay annually, for each mile of railroad so operated or controlled in this State a privilege tax of .....$ 120 00

This tax shall not apply to any railroad exempt by legislative contract of the State from the payment of privilege tax; provided, that any railroad company to which the foregoing privilege tax would attach or apply shall be relieved and released from the payment of the same by obligating itself to pay to the Comptroller of the State, in lieu of all other taxes, $4,500 annually for the term of ten years, beginning with the year 1899 and ending on January 1, 1909; and which shall agree and contract that thereafter

the property and franchise of such railroad or railway company shall be liable and subject to ad valorem taxation on the same basis as is imposed on other railroad property, waiving at the expiration of said ten years all charter exemptions as to ad valorem taxation; and shall agree that any litigation now pending in any of the courts of the State of Tennessee or of the United States, the purpose of which is to prevent or restrain the enforcement of the collection of privilege taxes on such railroads or to recover money already paid for such privilege taxes, shall be dismissed at the cost of such railroad company. And the Governor and Comptroller of the State are hereby authorized, empowered, and directed, as the representatives of and for and on behalf of the State, to make and execute a contract, according to the terms and provisions hereinbefore set out, with any railroad company to which the same shall apply and which shall profess a willingness to enter into such contract; but in the event such contract is not consummated as herein provided, the privilege tax herein provided for shall remain in full force.

TRADING-STAMP COMPANIES, AND MERCHANTS ISSUING TRADING STAMPS.

Each trading-stamp company or agency doing business by the sale or giving away of trading stamps or like devices in any county of this State shall pay, per annum, in each county in which such company or agency does business a privilege tax of.....$ 500 00

All persons, firms, corporations, agents, or merchants engaged in business or dealing in merchandise by or through the method known as trading stamps or like devices shall pay, per annum, a privilege tax of 250 00

Provided, that this tax shall not apply to any merchant or manufacturer who shall issue and place his own tickets, coupons, or other vouchers in or with packages of goods sold or manufactured by him, such tickets or coupons to be redeemed by such merchant or manufacturer; nor to any merchant who shall sell or give out with such packages, tickets, coupons, or vouchers issued and redeemable only by the manufacturer of the goods sold.

TELEGRAPH COMPANIES.

(In lieu of all other taxes, except ad valorem tax.)

Telegraph companies operating miles of telegraph wire in this State for one or more messages sent from one point in this State and transmitted wholly within this State, and not sent in the service of the United States Government, per annum, as follows:

(1)	From 25 to 100 miles of telegraph wire ..... $	20 00
(2)	From 100 to 300 miles of telegraph wire	200 00
(3)	From 300 to 1,000 miles of telegraph wire	700 00
(4)	For additional miles of telegraph wire over 1,000 at the following rates:	
(a)	For the first 5,000 miles over 1,000 miles or any fractional part thereof, for each 100 miles of wire or fractional part thereof	20 00
(b)	For each additional 100 miles of wire, or fractional part thereof, over 6,000 miles.....	10 00

RAILROAD TERMINAL COMPANIES.

In counties of 90,000 inhabitants or over, each, per annum ..... $	500 00
In counties of from 70,000 to 90,000 inhabitants, each, per annum	400 00
In counties of from 50,000 to 70,000 inhabitants, each, per annum	300 00

TELEPHONE COMPANIES.

(In lieu of all other taxes, except ad valorem tax.)

In counties of 40,000 population and over on each box or instrument ..... $	40
In counties of less than 40,000 population on each box or instrument	20

Mutual co-operative telephone companies not run for profit are not liable for this tax.

STORAGE AND WAREHOUSING COMPANIES.

Others than those owning and operating warehouses and elevators.

(In lieu of all other taxes, except ad valorem tax.)

Persons, firms, or corporations issuing storage or warehouse receipts on goods, wares, merchandise, or

other products, to be delivered to and used by the owner of the property, shall pay direct to the Comptroller in lieu of all other privilege taxes, two and one-half (2½) per cent. on the gross premium receipts in this State, payable semi-annually—January and July—on sworn returns showing the gross premiums received in this State on business done in this State for each six (6) months, ending on December 31 and June 30 of each year.

SEC. 6. That all foreign insurance companies shall, as hereinafter designated, pay direct to the Insurance Commissioner the following taxes, which shall be in lieu of all other privilege taxes—viz:

Fire and other insurance companies.

Fire, and all other insurance corporations or companies of other States and foreign countries, except life insurance corporations or companies, shall pay two and one-half per cent on gross premiums paid by or for policy holders residing in this State or on property in this State, and life insurance corporations or companies of other States or foreign countries shall pay two and one-half per cent on gross premium receipts in this State, payable semi-annually—January and July—on sworn returns; and life corporations of other States and foreign countries ceasing to transact new business in this State shall continue to pay the tax herein provided on business in force and until the same be terminated. Assessment, life, and casualty corporations organized under the laws of other States or foreign countries shall pay two and one-half per cent on gross premiums paid by or for policy holders residing in this State or on property in this State, payable semi-annually—January and July—direct to the Insurance Commissioner, on sworn returns, showing gross premiums paid by or for policy holders residing in this State or on property in this State, for each six months, ending on December 31 and on June 30 of each year; and assessment life corporations ceasing to transact new business in the State shall continue to pay the tax herein provided on business in force and until the same be terminated; provided, how-

ever, that the Act shall not apply to purely fraternal orders or societies.

Mutual fire companies of the State doing business outside of the county in which they have their domicile and in the adjoining counties, shall pay direct to the Insurance Commissioner $300.00. Each insurance agent or solicitor, including each member of an agency or firm or corporation writing or soliciting insurance in this State, shall pay an annual State tax in lieu of all other privilege taxes, on the following basis:

Agents engaged in business or commencing business between January 1 and April 1 of each year ..... $	10 00
Agents commencing business between April 1 and July 1 of each year	7 50
Agents commencing business between July 1 and October 1 of each year	5 00
Agents commencing business after October 1	2 50

All payments to be made to the end of each calendar year; this tax to be paid direct to the Insurance Commissioner, except when he delegates the power to collect the same to the Comptroller.

BUILDING AND LOAN ASSOCIATIONS.

Building and Loan Associations.

SEC. 7. That every building and loan association incorporated and organized under the laws of this State shall pay to the Treasurer direct a specified privilege license tax in lieu of all other taxes upon its capital actually paid in, whether derived from installment or any other class of stock, which tax shall be paid as follows, and to be paid directly to the Treasurer:

CAPITAL PAID IN.

Not more than $10,000 ..... $	20 00
$10,000, and not more than $25,000	47 00
$25,000, and not more than $50,000	95 00
$50,000, and not more than $100,000	140 00
$100,000, and not more $150,000	187 50
$150,000, and not more than $200,000	280 00
$200,000, and not more than $250,000	375 00
$250,000, and not more than $300,000	468 00

$300,000, and not more than $350,000	$ 562 50
$350,000, and not more than $400,000	656 00
$400,000 and not more than $450,000	750 00
$450,000 and not more than $500,000	843 50
Each additional $100,000 or fractional part thereof	92 50

Sworn return.

Each association shall annually, on or before the first day of September, make a sworn return to the Treasurer, showing the amount of capital of such association actually paid in as shown by its books at the close of business on the 30th day of June next preceding, and shall at the same time pay the tax as provided above.

Foreign associations, return.

Each building and loan association organized under the laws of any other State or territory having stockholders in this State, shall annually, on or before the 1st day of September, make a sworn return to the Treasurer direct, showing the amount of capital paid into said association by citizens of this State upon classes of stock as shown by its books at the close of business on the 30th day of June next preceding, and at the same time pay the tax as provided above upon that part of its capital paid in by citizens of the State.

Transfer of realty.

SEC. 8. That on all transfers of realty there shall be levied and paid, in lieu of all other taxes, a State tax of $1.00 per $1,000 on the consideration, which shall in no case be less than the value of the property, which shall be collected by the Clerk of the County Court; and the County Register is hereby required not to record said deed until the Clerk certifies that this tax has been paid; but no fee shall be charged for such certificate of registration of the same, and such certificate need not be registered.

Tax on corporation charters.

SEC. 9. That all persons applying for charters of incorporation and all corporations applying for amendments to their charters shall pay to the Secretary of State, as a privilege tax for the granting of such charter or amendment, one-tenth of one per centum upon the capital stock so fixed in the charter applied for or upon the increase of the capital stock sought to be made by the amendment to the charter; and he shall account for and pay into the Treasury of the State all moneys so received by him

monthly, making a report under oath of the amount so collected; and the privilege tax herein provided for shall be in lieu of all other privilege taxes upon granting charters of incorporation or amendments thereof. But this section shall not apply to corporations for literary or religious purposes. The tax shall be due and payable upon the incorporation of said corporation, joint stock company or association, or upon the increase of the capital stock thereof, and such corporation, joint stock company, or association shall not have or exercise any corporate powers until the said tax shall have been paid; and the Secretary of State shall not file or record any charters, certificate of incorporation, or article of association, or certify or give any corporation, joint stock company, or association its charter until the foregoing tax has been paid; and no such company incorporated by any Act of the Legislature shall go into operation or exercise any corporate powers or privileges until the said tax has been paid. This section shall not be construed as an additional tax to that imposed by Chapter 32 of the Acts of 1897.

Tax on consolidation of corporations.

SEC. 10. That whenever hereafter any corporation organized under the laws of this or any other State, foreign or domestic, shall by lease, purchase, consolidation, or merger, acquire the property of any other corporation having a franchise derived from this State, and shall, by virtue of such lease, purchase, consolidation, or merger, exercise such franchise, then the corporation so acquiring such property and exercising such franchise shall pay unto the State of Tennessee a privilege tax of one-tenth of one per cent on the amount of the outstanding capital stock of the corporation whose property and franchise shall have been so acquired. After such lease, purchase, consolidation, or merger shall have been effected, said privilege tax shall be collected by the Secretary of State and by him paid into the Treasury.

SEC. 11. That a license issued to a firm may be re-

Renewal of license.

newed in case of the death of a member or in case of the sale or transfer of the assets of the firm without the repayment of the privilege tax for the unexpired term it was issued for.

In lieu of all other taxes.

SEC. 12. That whenever the words "In lieu of all other taxes" occur in this Act, it is hereby declared to be the legislative intention that county and municipal taxes are excluded.

SEC. 13. That whenever in this Act the population of any county, city, town, or taxing district is referred to, it shall be computed upon the Federal census of 1900 or any subsequent Federal census, the last one to govern in all cases.

SEC. 14. That any and all parties, firms, and corporations exercising any of the foregoing privileges must pay the tax as set forth in this Act for the exercise of said privilege, whether they make a business of it or not, unless otherwise provided; and this Act shall not be so construed as to exempt any person, firm, or corporation whatever exercising any of the foregoing privileges from the payment of the tax herein prescribed for the exercise of said privileges as herein provided, and except as provided in Chapter 121 of the Acts of 1869 and 1870, excepting State and county fairs and their tenants.

Tax must be paid; exceptions.

SEC. 15. That population referred to in this Act shall be construed to mean population according to the Federal census of 1900 or any subsequent Federal census, and the word "town," whenever it occurs, shall be construed to mean any village or settlement having a population of more than fifty (50) inhabitants, either incorporated or not.

SEC. 16. That it is hereby declared a misdemeanor for exercising any of the foregoing privileges without first paying the taxes prescribed for the exercise of the same, and all parties so offending shall be liable to a fine of not less than $10.00, nor more than $50.00 for each day such

privilege is exercised without license; but this inhibition shall not apply to any person, firm, or corporation engaged in interstate commerce.

Reports of collectors.

SEC. 17. That every person charged with the collection of any of the foregoing taxes and privileges shall make monthly report of his collections to the proper State and county authorities, which report shall show:

1. The date of issuance.
2. The date of payment.
3. The name of each party paying.
4. The kind of privilege.
5. The amount of privilege tax paid and the amount of ad valorem tax paid by each, respectively.
6. The date of expiration of license.
7. The total amount of such collections for the month.

He shall within fifteen (15) days after the last day of each calendar month, file his report of such collections with the Comptroller, if it be for State revenue, and with the County Judge or Chairman of the County Court, if it be county revenue; and shall pay the amount of such report to the State Comptroller or Treasurer, at the time he files his report, either in cash or by a certificate, showing that said amount has been deposited to the credit of the State Treasurer in a regular State depository if it be State revenue, and shall pay the amount of said report, at the time he files the same with the County Judge or Chairman of the County Court, to the County Trustee, if it be county revenue. If such reports are not filed and payments made as above specified, then there shall be added to the amount of said report, or to the amount it may be ascertained is due from such person, a penalty of one per cent for each day he is in default, and he shall forfeit all rights to commission on said amount; and in no case shall such penalty or forfeitures be remitted. The Comptroller shall prepare and publish with his report, made to each session of the General Assembly, a correct, tabulated state-

Report of collections, penalty for failure.

Comptroller's report, blanks.

ment of the amount received from each privilege, from whatever source it may come, giving the amount paid by each county and showing the privilege and ad valorem tax separately; and for the purpose of making said report uniform he will furnish to Clerks uniform blanks on which to make reports, but the failure to supply such blanks shall be no excuse for Clerks failing to make reports as required in this Act.

SEC. 18. That it shall be the duty of privilege taxpayers to promptly pay the privilege tax levied under this Act when the same becomes due; and in case any privilege tax is not promptly paid when the same is due by law, the person, firm, association, or corporation liable therefor shall pay a penalty of one per centum on the amount of the delinquent tax for each day's delinquency. It shall be the duty of each County Court Clerk to promptly collect privileges collectible by him when the same become due; and in no case shall any County Court Clerk or his deputy agree to give, permit, or allow any extension of time for the payment of the same or any part thereof; and in case any County Court Clerk or his deputy shall violate this section, he shall be held and deemed guilty of a misdemeanor in office; and upon conviction, such Clerk or his deputy shall be fined not less than $25.00, nor more than $50.00. The Clerks of the County Courts of the various counties of the State are hereby authorized and empowered, and it is hereby made their duty, as soon as any privilege tax or any part of the same is delinquent, to issue a distress warrant for the collection of the taxes and penalties thereon and to enforce the collection of the same as in other cases.

Penalty for delinquents.

SEC. 19. That it shall be the duty of each judge of the courts of the State having criminal jurisdiction to specially give in charge to and have the grand jury of his court specially investigate all offenses defined in this Act, and inquisitorial power is hereby given to grand juries

Judge to charge grand jury.

in the premises. It shall also be the duty of the respective District Attorneys of the State, upon the information or at the request of any reputable citizen of the State, to investigate and prosecute *ex officio* all the offenses defined in this Act.

SEC. 20. That all laws and parts of laws in conflict with this Act be, and the same are hereby repealed, except such Acts as have been passed by this, the Fifty-third General Assembly; and that this Act take effect from and after its passage, the public welfare requiring it.

Passed April 16, 1903.

L. D. TYSON,
Speaker of the House of Representatives.

ED. T. SEAY,
Speaker of the Senate.

Approved April 16, 1903.

JAMES B. FRAZIER,
Governor.

ASSESSMENT LAW, 1903

CHAPTER 258.

SENATE BILL NO. 155.

AN ACT to provide more just and equitable laws for the assessment and collection of revenue for State, county and municipal purposes, and to repeal all laws in conflict with the provisions of this Act, whereby revenue is collected from the assessment of real estate, personal property, privileges and polls.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That all property, real, personal, and mixed, shall be assessed for taxation for State, county, and municipal purposes, except such as is declared exempt in the next section.

SEC. 2. That the property herein enumerated, and none other, shall be exempt from taxation:

Exemptions. (1) All property of the United States, all property of the State of Tennessee, of any county of said State, or of any incorporated city, town, or taxing district in the State that is used exclusively for public or municipal corporation purposes.

Religious, etc. (2) All property belonging to any religious, charitable, scientific, or educational institutions, when used exclusively for the purpose for which said institution was created, or is unimproved and yields no income. All property belonging to such institution used in secular business and competing with a like business that pays taxes to the State shall be taxed on its whole or partial value in proportion as the same may be used in competition with secular business.

(3) All cemeteries, places of burial used as such, and monuments of the dead.

(4) All roads, streets, alleys, and promenades, where condemned, dedicated, or thrown open for public travel or use free of charge.

(5) All growing crops, of whatever nature or kind, the direct product of the soil of this State, in the hands of the producer or his immediate vendee, and manufactured articles from the produce of this State in the hands of the manufacturer. Crops.

(6) Personal property of the value of one thousand dollars in the hands of each resident taxpayer. Provided, that any conveyance of personal property, including money, bank stock, notes, choses in action, accounts, or other evidence of indebtedness in trust or otherwise to any minor by the parent or parents thereof, shall be presumed to have been made for the purpose of avoiding the payment of taxes thereon, if it appear that such conveyance affects enough personal property which added to the amount of personal property remaining in the hands of such parent or parents will exceed in the aggregate the amount heretofore set out as exempt from taxation, and it shall be the duty of the assessor to list all such property, as the property of the person making such conveyance, or creating such trust; provided, that the maker or makers of the trust instrument or conveyance or delivery of such property may appear before the County Board of Equalizers, and by proof establish the bona fide of such trust or conveyance. One thousand dollars.

SEC. 3. That in order to provide revenue for State, county and municipal purposes, personal property, privileges, and polls shall be assessed annually, and real estate shall be assessed every two years. The first assessment of real estate under this Act shall be made in the year 1904. Assessments. When made—Real estate, biennially; polls and personal property, annually.

SEC. 4. That all property of every kind shall be assessed at its actual cash value. The term "actual cash value," whenever used in this Act, is hereby defined to "Actual cash value."

mean the amount of money the property would sell for if sold at a fair voluntary sale.

Basis of assessment.

SEC. 5. That the basis of all assessments shall be as follows, to wit:

January 10 date of assessment.

(1) To assess the property to the person or persons owning or claiming to own the same on the tenth day of January of the year for which the assessment is made, if known; if not, to unknown owners.

Executors and administrators.

(2) To assess the property held by executors and administrators in the county, district, or ward in which the decedent resided at the time of death, until such shall have been distributed; but if the deceased lived in another State, then the property shall be assessed where the personal representative resides.

Trustees, guardians, etc.

(3) To assess personal property held by trustees and guardians of minors, married women and lunatics, to each guardian or trustee in the county, ward, or district where such minor, married woman, or lunatic resides, if a resident of the State; and if a nonresident, then in the county, ward or civil district in which the guardian or trustee resides; provided, that guardian funds shall be assessed in the county where the guardian having control thereof renders his annual assessments.

Banks, etc.

(4) All stocks in banks, savings banks, or banking associations, loan companies, trust companies, insurance companies, investment companies, and all other corporations not assessable by the Railroad Commission, shall be assessed as hereinafter provided in sections pertaining to same. However, the property of every street railroad, gas and electric light companies, including their franchises, used within any town, city, or taxing district where the office of the company is located outside of such incorporated city or town or taxing district, but with the main property within the city, shall be taxed in the city, town, or taxing district, as if the office were situated within the city limits, and the property, including franchises

Cities of quasi public corporations.

of the corporations and joint stock companies that lie wholly or mainly within any incorporated city, taxing district or town, or whose chief business is within any incorporated city, taxing district, or town, shall be assessed for taxation in such city, taxing district or town; provided, that all realty and tangible personalty shall be taxed in the district where situated.

Mineral or timber.

(5) That hereafter all mineral, timber, or other interests in fee for life or for a term of years in real estate in this State owned separate from the general freehold, shall be assessed to the owner thereof separate from the other interests in such real estate which other interests shall be assessed to the owner thereof, all of which shall be assessed as real estate.

Real estate.

SEC. 6. That in assessing real estate the following shall be shown:

(1) The description of the property.

(2) The name of the true owner or owners, if known.

(3) The actual cash value of the land or town lots, including improvements.

(4) The actual cash value of mills, gins, manufactories, distilleries, breweries, foundries and other buildings used for similar purposes.

Describing real estate.

SEC. 7. That in describing real estate the following rules shall be observed: The number of town lots (and blocks) of which the property is a whole or a part shall be given; the name of the street, avenue, alley or road on which it fronts, and the front feet thereof, shall be given, unless the size, dimensions and quantity can be more conveniently given in acres, then to be given in acres. If the property is a part of any known subdivision, the number by which it is known on said subdivision, its size, dimensions, quantity, and front feet, or acres, shall be given. In describing tracts of land, when it can be done, the surveyor's district, range, township, section, and sectional subdivision shall be designated, and the number of acres.

Town lots.

The lands by which the described tract is bounded shall also be given in the assessment. When part of a known tract, subdivision, lot or block of land is assessed by a description which identifies it, any other part of it which is assessed but not so identified shall be held to embrace all of such tract, subdivision, lot or block not included in the part identified; but a failure to assess according to this Act shall not in anywise vitiate the assessment or sale of lands under the same, and parol testimony shall always be admissible to supply a description of land on the assessment roll, or in a conveyance for taxes, where such testimony will show what land was assessed and sold, and there is enough in the description on the roll or conveyance to be applied to a particular tract or parcel of land by aid of such testimony.

Acre tracts.

Personalty.

SEC. 8. That all personal property of every kind shall be assessed under the following classification:

Household goods.

Class 1.—Household and kitchen furniture, tableware, libraries, jewelry, sewing machines, musical instruments, and all other personal property of a similar character.

Implements, vehicles, etc.

Class 2.—Farming implements, machinery, wheeled vehicles, tools of all kinds, and all other personal property of a like character.

Live stock.

Class 3.—All kinds of live stock, including dogs.

Water craft.

Class 4.—Steamboats, ferry boats and other kinds of water craft.

Incomes.

Class 5.—The amount of income derived from United States bonds, and all other stocks and bonds not taxed ad valorem.

Stocks and bonds.

Class 6.—All bonds, except United States bonds, and all shares of stock, except when the corporate property or capital stock is assessed in lieu of the shares of stock as hereinafter provided in Sections 22 and 23 of this Act.

Notes and accounts.

Class 7.—Notes, duebills, choses in action, accounts, mortgages, or any other evidences of indebtedness and

money on hand or on deposit, or invested in any manner in this State or elsewhere, not otherwise assessed.

Class 8.—All other personal property not hereinbefore designated. Other personalty.

Class 9.—All personal property which is a part of the capital invested in the business of a merchant, commission or auction merchant, factors, or manufacturers, shall not be assessed separately as personalty, but shall be assessed as part of the capital as provided in Section 28 of this Act. Property used in business.

Class 10.—In assessing steamboats and ferry boats navigating in streams within or bordering on this State, the same shall only be assessed to the extent of the interest therein of any person, company, corporation, or firm residing or doing business in this State. Steam and ferry boats.

The fact that any personal property may be deposited, incumbered or transferred or pledged as collateral, or loaned, or out of the possession of the owner, whether the same be in or out of this State, shall not in anywise excuse the same from being listed and reported for taxation. In assessing personal property the taxpayer shall, in making out his tax schedule, state how much insurance he carries on his personal property. All property must be listed whether encumbered or not.

SEC. 9. That: (1) The assessors elected at the regular August election, 1900, shall hold their office for the term of four years, beginning January 1, 1901. The assessor so elected shall not be eligible to the office of assessor more than four years in any term of eight years. Terms of assessors.

(2) In case of vacancies, the County Court at its first session after the vacancy occurs, shall elect a successor, who shall hold office until the first of January following the next regular August election. The successor shall be elected by the qualified voters at the first regular August election coming after the vacancy, and he shall hold from the first day of the following January to the close of the term for which his predecessor was elected. Provided, Vacancies, how filled.

that if the vacancy occur between the January and April terms of the County Court, the County Judge or Chairman shall appoint.

Counties having one assessor.

(3) In each county having a population of 50,000 or over according to the last preceding Federal census, there shall be elected one assessor for the whole county. In all other counties each civil district shall elect by its qualified voters an assessor for each district.

Members county court not eligible.

(4) No member of the County Court shall be eligible to hold the office of assessor or deputy assessor.

Salaries.

(5) In counties having a population of 90,000 or over according to the last preceding Federal census, the county assessor shall be paid out of the county treasury a salary of $4,000. In counties having a population of over 50,000 and under 90,000, according to the last preceding Federal census, the county assessor shall be paid out of the county treasury a salary of $2,500. In all other counties the district assessors shall receive such compensation as the County Court may fix, to be paid out of the county treasury, but in no case shall their compensation exceed twenty-five cents for each person assessed with real and personal estate (the personal estate exceeding $1,000) and poll, twenty cents for each person assessed with personal estate only (exceeding $1,000 in value) and poll, fifteen cents for each person assessed with real estate only, and fifteen cents for each additional assessment of separate realty, twenty cents for each person assessed with real estate and poll, fifteen cents for each person assessed with personal estate only (exceeding $1,000 in value) twenty cents for each person assessed with real and personal estate only (exceeding $1,000 in value, and five cents for each person legally listed for a poll only). It shall be the duty of the assessor to deduct the one thousand dollars exemption of personal property on all assessment blanks.

Salary district assessors.

(6) Whenever any county assessor finds that he cannot, by devoting his entire time and attention to the du-

ties of the office, make the assessment of property and polls as reqired by this Act, he is hereby authorized to appoint one or more deputies, with the same powers, duties and liabilities of the assessor, and they shall take the same oath required of the assessor. The assessor shall be liable for any malfeasance, misfeasance or nonfeasance of his deputies. The assessor shall, within ten days after the end of each month, make affidavit that the employment of such additional help was necessary, and shall give the name of each deputy and the amount of his compensation, and that such compensation is reasonable. Said affidavit shall be filed with the County Court Clerk, and become a part of the public record. In no case shall the aggregate annual compensation of the deputies of any county assessor exceed the salary of county assessor.

Deputies.

SEC. 10. That each county assessor shall, on or before the first day of January next succeeding his election, enter into a bond, with two or more good and sufficient securities, payable to the State of Tennessee, in the sum of seventy-five thousand dollars, and each district assessor shall, in like manner, enter into a bond in the sum of five hundred dollars, payable to the State of Tennessee, to be approved by the County Judge or Chairman of the County Court, conditioned that he shall impartially, honestly and to the best of his knowledge and ability assess all properties at their actual cash value, impartially and faithfully discharge the duties of his office, obey the requirements of his oath of office and of the assessment laws of the State, and pay to the State of Tennessee all penalties of every kind and character incurred by him (or by his deputy in case of county assessor) and imposed by this Act, and also to be liable for any willful, knowing or negligent failure by which any property subject to taxation shall be or remain unassessed, or be assessed at less than its actual cash value, and shall take and subscribe to the following oath of office before the Judge or Chairman of the County

Bond.

Assessor liable for willful neglect.

Court, which said oath shall be attached to and filed with said bond in the office of the Clerk of the County Court, viz.: "I, ————, assessor (or deputy assessor), of property and polls of the county of ——— (and civil district of ————, in case of district assessor), State of Tennessee, do solemnly swear (or affirm) that I will report privileges; that I will assess all property, real and personal and mixed, at its actual cash value, and all polls of said county of ——————— (or district ————, in county of ————, in case of district assessor), to the best of my knowledge and ability, without fear, favor or affection; that I will administer the oath of affirmation required by law, or have the same administered, to all persons listing property; that I will diligently inquire so that no person shall be passed over, or shall fail to have an opportunity to give a list of his taxable property, and furnish taxpayers schedules, as required by law; that I will truly report all persons who shall fail or refuse to list their taxable property, or who have to my knowledge given in a false or fraudulent list; and that I will faithfully, impartially and honestly discharge my duties as assessor, according to law, to the best of my knowledge and ability; and that I will administer the oath in person to all property owners, as the law requires, when practicable; and that I will not assess or list any person with property or poll solely by substitution or copy from former assessment. So help me God. ————, Assessor.

Oath.

"Sworn to and subscribed before me this — day of —."

Oath of deputy.

Each deputy assessor shall likewise take his oath and file the same with the County Court Clerk before entering upon the discharge of his duties.

Each assessor, when he makes his report of his assessment list to the County Court Clerk, hereinafter provided, shall accompany the same with the following oath, to be made and subscribed to before the Judge or Chairman of the County Court, and file in the office of the Clerk of the

County Court, viz.: "I, ————, assessor of the county of ———— (or district ———, of the county of ———), State of Tennessee, do solemnly swear (or affirm) that I have set out in the foregoing assessment lists all the property, real and personal, and all the privileges and polls in said county of ———— (or district of), as far as ascertainable, to the true owners thereof, and that I have required lists to be filled and filed and sworn to by all property holders, or their agents or attorneys, and reported such as have not done so to the District Attorney, and reported lists of all parties liable for polls, and that I have estimated the value of all property, real and personal, or mixed at its actual cash value, as prescribed by law, to the best of my knowledge and ability, without fear, favor or affection; and that I have faithfully discharged my duties and kept my oath of office as assessor, according to law, to the best of my knowledge and ability. So help me God.

Oath when assessment is filed.

"Sworn to and subscribed before me this — day of —."

Each deputy assessor shall take and file with the County Court Clerk said oath of office upon completion of his duties as assessor.

Oath deputy assessor.

It is hereby declared unlawful for any assessor or deputy assessor to enter upon or undertake the performance of the duties of an assessor without first taking said preliminary oath of office, or to fail, neglect, or refuse to take and accompany the said report of his assessment lists with the subsequent oath heretofore prescribed. It shall be the duty of the Judge or Chairman of the County Court and of the Clerk of the County Court to promptly report to the District Attorney, or to a revenue agent of the State, any failure, neglect or refusal of any assessor, or deputy assessor, to comply with the foregoing requirements of this Act. It shall be unlawful for any assessor or deputy to willfully, knowingly or negligently permit or allow any property subject to taxation to be or remain unassessed or omitted from assessment, or to willfully,

Shall not act till oath is taken.

Judge or Clerk to report failure.

knowingly or negligently assess any property at less than its cash value, or to assess any property or poll solely by substitution or copy from former assessment. It shall be the duty of each assessor to make out a full and complete list, and transmit the same to the District Attorney of the district of all taxpayers within his jurisdiction who shall have failed or refused to take the oath or affirmation required by law to tax schedules, and also of all taxpayers who shall have refused, failed or neglected to return, as prescribed by law, such tax schedules to the assessor. Such list shall be prepared and forwarded at the same time the assessment lists are returnable by law to the County Court Clerk. It shall be the duty of the District Attorney, upon the reception of such lists transmitted to him by the assessor, to ex officio prosecute such persons as are included in the same for the misdemeanor prescribed by this Act. It shall be unlawful for any assessor to fail, refuse or neglect to make out such list and transmit the same to the District Attorney as herein required.

Duties of assessors and district attorneys.

It shall be a misdemeanor in office for the District Attorney to negligently fail or refuse to prosecute such persons reported to him in said list. It shall be unlawful for any assessor or deputy to willfully, knowingly or negligently assess any property subject to taxation in the names or the initials of any other than the real and true owner thereof, and for each of such offenses he shall be fined not less than five ($5) dollars nor more than twenty ($20) dollars. It shall be unlawful for any assessor or deputy to fail, refuse or neglect to perform, obey, and observe any duty or requirement of this Act, not above declared unlawful.

District attorneys must prosecute persons failing to make schedule.

Before any County Judge or Chairman shall approve or accept of any bond of any assessor he shall read the bond required of the assessor to the assessor and his sureties, and direct their attention to the duties and penalties prescribed by this Act. It is hereby declared a mis-

County Judge or Chairman shall read bond to assessors.

demeanor in office for any County Court Clerk to fail or neglect to keep and preserve such bonds in a well bound book, or for the County Judge or Chairman to accept or approve of any bond herein designated, without complying with the foregoing provisions.

Assessor must add books.

SEC. 11. That it shall be the duty of each assessor to add up all columns, showing number of acres assessed and value, number of town lots assessed and their value, value of personal property assessed, and total value of all property assessed in his district or ward, before his books shall be received by the Clerk. Each district and county assessor of the State shall, on or before the first day of January following their election, execute and enter into a new bond in the amounts now provided by law, and conditioned as directed in this Act; and it shall be unlawful after said date for any assessor to perform the duties of assessor without giving such bond, and in case such bond is not made by said date, his office shall become vacant, and be filled as is now or may then be provided by law.

New bonds, when.

County Judge should hold meeting of assessors.

SEC. 12. That it shall be the duty of the Judge or Chairman of the County Court to call together all the assessors of his county in a meeting to be held at the courthouse the second Monday in December preceding the year in which the biennial assessment of realty is made, for the purpose of ascertaining the duties of assessors in assessing property. It shall be the duty of each assessor in the county to attend this meeting, and at said meeting said assessors shall read, examine, and familiarize themselves with the law pertaining to their duties and the assessment of properties, and ascertain such information and adopt such methods as will be calculated to enable them to properly assess all properties in the county.

SEC. 13. That it shall be the duty of the assessor in person in case of district assessors, and in person or by deputy in case of county assessors, viz.:

Assessors must visit all realty.

(1) To go on the premises and examine realty to be assessed, and for failure so to do shall be fined not less than $5 and not more than $10 in each case.

Must see each taxpayer.

(2) To personally see each taxpayer residing in his county or district, or his agent or attorney and take his personal statement (filled out in the blank schedule hereafter mentioned) of all property of such taxpayer, whether the same be real, personal, or mixed, without regard to any exemptions. If any taxpayer is a nonresident or if the owner cannot be found or seen after diligent search, the assessor shall fill out such statement, sign and indorse on the same that the taxpayer could not be found after diligent search. In such case it shall be his duty to examine any person whom he may have reason to believe has any knowledge or information as to the property of the taxpayer. For such purpose he shall have the power to administer oaths and compel any witness to answer, and it shall be the duty of any person to answer when called upon to do so by any assessor or his deputy.

May administer oaths.

Assessors and deputy assessors shall have like powers, and perform like duties when there is any reason to believe or suspect any taxpayer has withheld or concealed from such schedule any property, or failed to list any property, which may be done by questions put to the taxpayer, his agent, attorney, or any other person.

Perjury to swear falsely to schedule.

Any person swearing falsely or corruptly or knowingly in any material statement in such schedule, or to any statement made as a witness to such assessor, or deputy assessor, shall be guilty of perjury and indicted for the same.

Penalty.

Any witness refusing to take such oath or make such answers when called upon by the assessor to do so shall be guilty of a misdemeanor, and upon conviction shall be fined not less than $10 nor more than $50. Such assessor or deputy assessor shall reduce to writing such statements as may be made by any property holder or

witness, under the foregoing provisions, and file the same with the County Court Clerk.

It shall be the duty of the taxpayer, his agent, or attorney, to fill out, or have the assessor or deputy to fill out for him, the schedule hereafter provided for, and the assessor or deputy assessor shall require an oath to be made to the same personally before him or before some Justice of the Peace by said taxpayer, or the agent or attorney of such taxpayer, to the correctness of the items and the questions therein, and that said schedule fully and truly and without evasion, reservation, or concealment sets out all properties of every kind and character of the taxpayer or property holder therein named, and for said purpose each assessor and deputy assessor is invested with the powers to administer such oath.

Duty of taxpayers to swear to schedule.

Said oath shall be entered on such schedule beneath the same, and subscribed and sworn to by the party listing, but nothing in this Act shall be construed as requiring the person listing the property to make oath to the value of the property, but shall be the duty of such assessor to examine into and compute the actual cash value for taxation of the property contained in the list made out by himself or the taxpayer, or the agent or attorney of the taxpayer. It shall be a misdemeanor for any taxpayer, or the attorney or agent of any taxpayer, to fail, neglect, or refuse to fill out or have filled out the schedule or list, hereafter provided for, or fails, refuses, or neglects to take and subscribe to the oath or affirmation required to such tax schedules, or to fail to return the same to the assessor, as prescribed by law, which misdemeanor shall, upon conviction, be punishable by a fine of not less than $10 nor more than $50. It shall be the duty of the assessor or deputy assessor to furnish taxpayers with the schedule, hereafter provided for, and demand or require such taxpayer, or the agent or attorney of such taxpayer, to fill out such schedule and to take and subscribe to the oath required to be made to the same.

Taxpayer not to value list.

Property to be assessed by wards and districts.

SEC. 14. That the assessor shall assess the property in each district and ward separately, and to this end he shall proceed to assess the property in a district or ward, commencing at some corner or outside point of the district or ward, and assess it in rotation, as it joins or lies contiguous to the property first assessed, and shall proceed in the regular manner until he shall have made the circuit of the district or ward, and he shall enter each assessment in suitable books (by districts and wards) to be furnished by the County Court.

Where county line changed.

Provided, that the assessment made by the district assessors or the county assessors, as the case may be, of the new county on the real and personal property in the districts or parts of districts, which formerly constituted a part of the old county and which was owing a debt at the time of the formation of said new county, shall be and constitute the assessment for said old county for the purpose of taxation to pay said debt or the interest thereon, and it shall be the duty of the County Court Clerk in and for said new county to furnish said assessment to the County Court Clerk of said old county, within twenty days after the same has been passed upon by the Board of Equalizers of said new county, provided that said assessment shall be copied by said County Court Clerk of said old county in the office of the County Court Clerk of said new county, and the copy of said assessment when so made shall be a legal, valid, and binding assessment when so made in all respects, and to all intents and purposes as is the assessment in the said counties, from which the same are copied.

Suit cannot be brought on notes not listed.

SEC. 15. That in any suit hereafter brought in any of the courts of this State upon any note, bill, bond, or other chose in action, subject to taxation under the provisions of this Act, it shall be competent for any defendant to such action to allege and show in defense that such note, bill, bond, or other chose in action was not given in

or included in the owner's assessment for taxation for the preceding year; and upon such defense being established to the satisfaction of the justice, court, or judge, trying the case, the owner or holder bringing suit upon said note, bond, bill, or other chose in action, shall be taxed with all the court costs of the case, and the said court shall declare in rendering such judgment a lien in favor of the State, county, or municipality, to which said unpaid taxes are shown to be payable; said lien to be discharged by a release on the docket of said court, showing the payment of the said taxes; said release to be executed by the proper tax collecting officer or officers; provided, all renewals of notes, bills, bonds, or other choses in action shall be treated as one continuous debt; and, provided, further, that unsettled accounts shall not be included in this section; provided, this section shall not be held to apply to existing contracts prior to April 25, 1901.

Comptroller to prepare schedules.

SEC. 16. That it is hereby made the duty of the Comptroller of the Treasury of the State to prepare assessment schedules and furnish the same to the various County Court Clerks in this State, who shall in turn furnish the same to the assessor. The schedules shall be so prepared as to conform to the different classifications of assessments provided for in this Act. The schedules shall contain, with others, the following questions:

Form of schedule.

(1) How many acres of land do you own? In what civil or surveyor's district is it located? How bounded? What improvements thereon?

(2) How many town lots do you own? In what town located? What is the number of front feet and depth of your lots? Are they improved?

(3) Has your lot or land been sold at a fair, voluntary sale within the last two years? What was the sale value and terms of sale?

(4) The classification of personalty, as set out in Section 8 of this Act?

(5) What is your age? What is your true name and initials? What is your color (W for white and C for colored)? Are you liable for poll tax? If not, give the specific reasons why not.

Comptroller furnish schedules to corporations.

Said Comptroller shall, in conformity with the provisions of this Act, in like manner prepare and furnish schedules to be used by the assessor in assessing corporate property and shares of bank stock, as set out in Sections 22, 23, and 25 of this Act. All schedules prepared by the Comptroller in conformity with this Act shall have appended to the schedule the respective oaths prescribed by this Act.

Trust funds must be given in by agents.

SEC. 17. That persons acting as executors, administrators, guardians, agents, attorneys, clerks of any court, or in any fiduciary capacity whatever, shall make a return of the property, moneys, credits, and effects held or controlled by them in any of said capacities, separate from their individual returns, showing the names of the person or persons for whose use and benefit such is held, and the same shall be listed separately for taxation; provided, that every such trust estate shall be entitled to the same exemption as if owned by a single taxpayer.

Penalty for failure.

SEC. 18. That in all cases where any person or persons acting in a fiduciary capacity, company, firm, corporation, agent, or attorney, shall fail, neglect, or refuse to return to the assessor the schedule of property for taxation, as provided for in this Act, the assessor shall report in writing the fact to the Chairman or Judge of the County Court, who shall cite the person, agent, attorney, firm, officer, officers of the company or corporation, before him, and shall demand of them to answer the questions heretofore provided in this Act, under oath or affirmation, and shall have power to punish for contempt for failure to answer; and if the refusal to answer is persisted in, the Judge or Chairman shall make such an assessment in such cases from the best information that he can obtain, and

Judge or chairman to make assessment, when

such assessment shall be prima facie evidence as to the value and ownership of the property; and the costs accruing by proceedings under this section shall be paid by and be charged against the taxpayers and upon the property.

Assessment returned before first Monday in June.

SEC. 19. That the assessor shall make a report to the County Court Clerk of said assessment list on or before the first Monday in June in each year, as to the personalty, privileges, and polls, and on or before the first Monday in June every two years as to realty, and turn over his books to said Clerk, which shall be filed by him and carefully preserved, to be acted upon by the Board of Equalization, to be appointed, as hereinafter provided; and said books and lists are to be preserved as a part of the office records of the office of said Clerk.

Reassessments.

SEC. 20. That if any improvement to the value of $200 or more on any real estate shall be destroyed by fire or flood, or other casualty, then the owner thereof may, on his application to the County Court Clerk, have the real estate so damaged reassessed by the assessor, and such reassessed valuation shall be substituted on the assessment roll in place of the original assessment.

Improvements to amount of $200 reassessed.

SEC. 21. That it shall be the duty of the assessor, in making his annual assessment of personal property, to ascertain whether or not any permanent improvements have been placed upon any real estate previously assessed, so as to increase the value thereof, to the amount of $200 or more, and in such case he shall reassess such real estate, taking into consideration the value thereof, resulting from permanent improvements, which assessments shall, in all cases, be made as of the tenth day of January of the year of which the assessment is made. The assessor shall also, in making his annual assessments of personal property, ascertain all changes in the ownership of real estate since the last assessment of such real estate, and in such cases he shall report with his assessment the name of the previous owner of such real estate and the name of the

present owner thereof, and if the change in ownership applies to the entire real estate, no change shall be made in the assessed value thereof; but the change of ownership shall be noted upon the assessor's book and the trustee's tax book. If a part of the real estate in any case has changed ownership, or has different owners than that shown in the former assessment, then the assessor shall fix the value of each owner in such real estate, the aggregate of all of which shall be the same as the assessment to the original owner, unless said real estate, or some portion thereof, has been enhanced in value by permanent improvements, or its value decreased by the destruction of permanent improvements, in which case a reassessment shall be made so as to fix the value as of the tenth day of January, for which the assessment is made, and all changes in ownership of real estate, together with the description of the real estate after the change of ownership, shall be noted by the Clerk of the County Court on the assessment roll, and also upon the trustee's tax books; that whenever there is an error in the books of a trustee or municipal collector, in the valuation or description of property, where the same occurs in an error in transcribing the books, or other error material to valuation or description, the assessor shall certify the facts to the trustee or municipal collector, who shall receive the tax on the collected valuation and report the difference in his errors and releasement list, or shall make such other corrections as such certificate may show right and proper.

Changes of ownership.

Error on books of Trustee.

SEC. 22. That every quasi-public corporation doing business and being operated in this State, such as gas works, waterworks, electric light, street railroad, and dummy railroad companies, and all other corporations public in their character, and which possess rights, franchises, and privileges, shall pay an ad valorem tax upon the actual cash value of its corporate property, including its franchises, easements, incorporeal rights, and privi-

Quasi public corporations, how assessed.

leges, and all other corporate property, which said value shall not be assessed at less than the aggregate actual cash value of both its shares of stock and bonded debt, and which said value shall be computed by looking to and considering the market value, and if no market value, the actual value of such stocks and bonds to the corporation; provided, however, that the assessment and taxation of said corporate property or capital stock shall be in lieu of any assessment or taxation of the shares of stock or bonds, either to the corporation or the owners thereof; and, provided, also, that the assessed value of the corporate realty and tangible personalty otherwise assessed shall be deducted in making the assessment from the value of the corporate property or capital stock. Real estate and tangible personalty of any corporation defined in this section shall be assessed in the same mode and manner, and where situate, as other real estate and tangible personalty. In computing the value of and assessing corporate property or capital stock under this section, the assessed value of real estate and tangible personalty shall be deducted from the aggregate actual cash value of the corporate property or capital stock, and the remainder shall constitute the value upon which the assessment shall be based. The value of the capital stock or corporate property, as used in this section, shall be construed as including all tangible and intangible and franchise values. All corporations, foreign or domestic, other than those hereinbefore designated in this section and in the proviso to this clause, shall be assessed in the same mode and manner as quasi-public corporations, set out in this section; provided, however, this section shall not be construed as including railroad, telegraph, telephone, building and loan, insurance, manufacturing, banking companies or corporations, as are set out in Sections 23 and 25 of this Act, the assessment of such companies or corporations being otherwise provided for in this and in said sections.

Other corporations.

President to fill out schedule.

For the purpose of assessing quasi-public and other corporate property defined in this section, the president, or chief officer in charge of and operating the business, shall fill out and furnish to the assessor, under oath and in writing, an assessment schedule (to be returned by the assessor to the County Court Clerk for preservation), which schedule shall contain the following questions, viz:

Questions.

(1) The amount of stock authorized, the number of shares into which such stock is divided, and the amount of stock paid up, and the number of shares issued.

(2) The market value, and if no market value, the actual value of such shares of stock, and what the same can be sold for on the market.

(3) The amount of the outstanding, bonded debt, if any, the rate of interest borne by the same, and whether the interest is paid or in default.

(4) The market value, if any, and if no market value, the actual value of such bonded debt.

(5) What dividends have been paid on stock in the last two years, and what surplus, if any, on hand.

(6) An itemized statement of all the tangible personal property in each county, district, or ward, where the same is situate, and the assessed value of each item, and an itemized statement of all real property, where the same is situate, and the assessed value of each item, and a certified copy, as set out in Section 24 of this Act.

(7) An itemized statement of all stocks and bonds, securities, notes, accounts, and choses in action, owned or held, whether the same be unincumbered or transferred or deposited, or used as collateral, wherever the same may be situate, and also all moneys on hand, or on deposit, wherever the same may be situated.

(8) Such other facts pertaining to the value of the property as may be demanded or deemed necessary or material by the assessor. The assessor shall, in the premises, have full power and authority to examine witnesses;

to inspect or require the production of books or papers; to obtain and consider any evidence other than that contained in said statement that he may deem material or necessary. The assessor shall visit and inspect the property whenever practicable, inform himself as to the value of same, obtain all necessary or material evidence of the value of the property, and of the shares of stock, and of the bonded debt, either from the statement required in this Act or from such other sources as he may deem proper or necessary.

Manufactured articles exempt.

SEC. 23. That all persons, copartners, and joint stock companies engaged in the manufacture of any goods, wares, merchandise, or other articles of value, shall pay an ad valorem tax upon the actual cash value of the property, real, personal, or mixed, which is used and held for the purpose of manufacturing, preparing, completing, and finishing goods, wares, and merchandise, and the articles in the manufacture of which the parties aforesaid shall be engaged; provided, the value of articles manufactured from the produce of the State in the hands of the manufacturer shall be deducted in assessing the property.

Ad valorem on capital stock or franchises.

Each manufacturing corporation, either foreign or domestic, shall pay an ad valorem tax upon the actual cash value of its capital stock or corporate property, including its franchises, easements, incorporeal rights and privileges, and all other corporate property, which said value shall not be less than the actual cash value of both its shares of stock and its bonded debt, and which said value shall be computed by looking to and considering the market value, and if no market value, the actual value of such stocks and bonds; provided, however, that the assessment or taxation of said corporate property or capital stock shall be in lieu of any assessment or taxation of the shares of stock or bonds, either to the corporation or to the owners thereof; provided, also, that the assessed value of the corporate realty and tangible personal property otherwise

President to fill out schedule.

For the purpose of assessing quasi-public and other corporate property defined in this section, the president, or chief officer in charge of and operating the business, shall fill out and furnish to the assessor, under oath and in writing, an assessment schedule (to be returned by the assessor to the County Court Clerk for preservation), which schedule shall contain the following questions, viz:

Questions.

(1) The amount of stock authorized, the number of shares into which such stock is divided, and the amount of stock paid up, and the number of shares issued.

(2) The market value, and if no market value, the actual value of such shares of stock, and what the same can be sold for on the market.

(3) The amount of the outstanding, bonded debt, if any, the rate of interest borne by the same, and whether the interest is paid or in default.

(4) The market value, if any, and if no market value, the actual value of such bonded debt.

(5) What dividends have been paid on stock in the last two years, and what surplus, if any, on hand.

(6) An itemized statement of all the tangible personal property in each county, district, or ward, where the same is situate, and the assessed value of each item, and an itemized statement of all real property, where the same is situate, and the assessed value of each item, and a certified copy, as set out in Section 24 of this Act.

(7) An itemized statement of all stocks and bonds, securities, notes, accounts, and choses in action, owned or held, whether the same be unincumbered or transferred or deposited, or used as collateral, wherever the same may be situate, and also all moneys on hand, or on deposit, wherever the same may be situated.

(8) Such other facts pertaining to the value of the property as may be demanded or deemed necessary or material by the assessor. The assessor shall, in the premises, have full power and authority to examine witnesses;

to inspect or require the production of books or papers; to obtain and consider any evidence other than that contained in said statement that he may deem material or necessary. The assessor shall visit and inspect the property whenever practicable, inform himself as to the value of same, obtain all necessary or material evidence of the value of the property, and of the shares of stock, and of the bonded debt, either from the statement required in this Act or from such other sources as he may deem proper or necessary.

Manufactured articles exempt.

SEC. 23. That all persons, copartners, and joint stock companies engaged in the manufacture of any goods, wares, merchandise, or other articles of value, shall pay an ad valorem tax upon the actual cash value of the property, real, personal, or mixed, which is used and held for the purpose of manufacturing, preparing, completing, and finishing goods, wares, and merchandise, and the articles in the manufacture of which the parties aforesaid shall be engaged; provided, the value of articles manufactured from the produce of the State in the hands of the manufacturer shall be deducted in assessing the property.

Ad valorem on capital stock or franchises.

Each manufacturing corporation, either foreign or domestic, shall pay an ad valorem tax upon the actual cash value of its capital stock or corporate property, including its franchises, easements, incorporeal rights and privileges, and all other corporate property, which said value shall not be less than the actual cash value of both its shares of stock and its bonded debt, and which said value shall be computed by looking to and considering the market value, and if no market value, the actual value of such stocks and bonds; provided, however, that the assessment or taxation of said corporate property or capital stock shall be in lieu of any assessment or taxation of the shares of stock or bonds, either to the corporation or to the owners thereof; provided, also, that the assessed value of the corporate realty and tangible personal property otherwise

assessed, and in the case of manufacturers, the value of the article manufactured from the produce of the State in the hands of the manufacturer, shall, in making the assessment, be deducted from the value of the capital stock or corporate property.

Realty of such corporations.

Real estate and tangible personal property of any corporation defined in this section shall be assessed in the same mode and manner, and where situate, as other real estate and tangible personalty. In computing the value of and assessing corporate property or capital stock under this section, the assessed value of real estate and tangible personalty, and in the case of manufacturers, the actual cash value of articles manufactured from the produce of the State in the hands of the manufacturer, shall be deducted from the aggregate actual cash value of the corporate property or capital stock, and the remainder shall constitute the value upon which the assessment shall be based.

The value of the capital stock, or corporate property as used in this section, shall be construed as including all tangible and intangible, or franchise values.

Value, how ascertained.

For the purpose of assessing property defined in this section, the assessor shall require the owner, operator, business partner, president, or other official in charge of or operating the business to fill out and furnish to the assessor, under oath, and in writing, an assessment schedule (to be returned by the assessor to the County Court Clerk for preservation), which schedule shall contain the following questions, viz.:

(1) Is the business owned and operated by a person, a copartnership, a joint stock company, or a corporation?

(2) Amount of capital stock authorized, number of shares into which the capital stock is divided, amount of stock paid up, and number of shares issued.

(3) The market value, and if no market value, the actual value, of such shares of stock, and what the same can be sold for on the market.

(4) The amount of the outstanding, bonded debt, if any, the rate of interest borne by the same, and whether the interest is paid up or in default.

(5) The market value, and if no market value, the actual value of such bonded debt.

(6) What dividends have been paid on stock in the last two years, and what surplus, if any, on hand?

(7) The aggregate amount of capital invested in the business, and what amount of money has been invested in real estate, building, machinery, engines, waterways, tramways, and privileges and all other equipments or property belonging to or connected with the business, and what is their present value?

(8) What is, approximately, the gross amount of articles actually manufactured, or prepared, in the business? What is the approximate amount and value of goods manufactured and material for manufacture on hand, and the current prices of same?

(9) An itemized statement of all real property otherwise assessed, where the same is situate, and the assessed value of the same.

A statement of all stocks, bonds, securities, notes, choses in action, owned or held, whether the same be unincumbered, or transferred, or deposited, or used as collateral, wherever the same is situate, and also all moneys on hand or on deposit, wherever the same may be situate.

(10) Such other facts pertaining to the value of the property as may be demanded or deemed necessary or material to the assessor. The assessor shall, in the premises, have full power and authority to examine witnesses, to inspect or require the production of books or papers, and to obtain and consider any evidence other than that contained in said statement that he may deem material or necessary. All manufactured articles on hand shall be presumed liable to assessment, and be assessed by the assessor, unless the same is affirmatively shown by the owner

to be manufactured from the produce of the State, and the true values thereof furnished the assessor. The assessor shall visit and inspect the property, inform himself as to the value of the same, and obtain all necessary or material evidence of the value of the property and of the shares of stock and bonded debt, either from the statement required in this section, or from such other sources as he may deem proper or necessary.

Corporations. Where assessed.

SEC. 24. That when any corporation, foreign or domestic, defined in Sections 22 and 23 of this Act, owns property in this and another State, or in more than one county in this State, or in more than one civil district in any county, the capital stock or corporate property of the corporation shall, except as hereinafter provided in this section as to foreign corporations be assessed in the county, or place, or civil district, fixed in its charter for the meeting of its stockholders, and in case such place of meeting is not fixed in its charter, then in the county, or place, or civil district where the principal office or place of business of the corporation is located, which said assessment shall be made in the following manner, viz.:

How computed.

The assessor shall compute the value of the capital stock or corporate property at not less than its aggregate actual cash value, and deduct therefrom the assessed value of all real estate and tangible personal property, as hereinbefore set out, wherever the same may be situate, and the remainder shall constitute the assessable value of the corporate property or capital stock at the place of assessment. Tangible personal property and realty of such corporation shall be assessed at the place or in the district where the same is situate, at the time of the assessment, and by the proper authority at that place designated by the law. The assessed value of such real and tangible personalty shall be verified by a properly certified copy from the assessment rolls or lists, which said certified copy shall accompany the statement hereinbefore required, and

be likewise returned by the assessor to the County Court Clerk for preservation.

Foreign corporations mentioned in Sections 22 and 23 having branch factories or business in this State, shall only be assessed on the actual cash value of the corporate property in this State; provided, however, the franchise and intangible values of the corporation in this State shall be included in the valuation of the corporate property in the State.

Shares of stock in banks, etc.

SEC. 25. That the shares of stock of stockholders of any bank or banking association, savings bank, or loan company, or insurance company, or investment company, or cemetery company, or company or incorporation (other than such as are defined and assessable under Sections 22 and 23 of this Act) doing business in this State, whether domestic or foreign, shall be assessed and taxed for State, county, and municipal purposes as the personal property of the stockholders, whether they reside within or without the State of Tennessee; provided, however, the assessment of such shares of stock as the property of the stockholders shall be in lieu of any assessment or taxation of the capital stock or corporate property of such corporation, company, or association. Shares of stock assessable under this section shall be assessed at not less than the actual cash value of the same, less the assessed value of realty and tangible property, which said actual cash value of shares of stock shall be computed by looking to and considering the market value, and if no market value, the actual value of the shares of stock, or from any other evidence of the value of the same.

As to realty of this class of corporations.

Real estate and tangible personalty of any corporation, company, or association, defined in this section, shall be assessed to the same, in the same mode and manner, and where situate, as other real estate and tangible personalty; but in computing the assessable value of such shares of stock, the assessed value of the realty and tangible per-

sonalty, and registered Tennessee State bonds owned for a period of not less than six months prior to the tenth day of January preceding shall be deducted from the value of the shares of stock, and the remaining value constitute the value upon which the assessment shall be made. Assessments of shares of stock under this section shall be made at the place, ward, or district of the town or county in which the corporation, association, or company is located. The president or business manager of any corporation, association, or company, defined in this section of this Act, is hereby required to fill out and furnish upon oath to the assessor an assessment schedule in writing (to be filed with the County Court Clerk for preservation), which schedule shall contain the following questions, viz.:

President to furnish schedule.

Schedules.

(1) The amount of capital invested in the business.

(2) The shares of stock outstanding, with the name and residence of the shareholder.

(3) The market value, and if no market value, the actual value of the shares of stock, and what the shares of stock can be sold for on the market.

(4) The amount of dividends for the last two years, and amount of surplus and undivided profits, if any.

(5) A certified copy of the assessed value of the real estate and tangible personalty, and where situate.

(6) Such other facts pertaining to the value of the shares of stock as may be demanded or deemed material by the assessor.

The assessor shall have full power to summon witnesses, to inspect or require the production of books and papers, and obtain and consider any evidence other than said statement which he may deem proper or necessary.

For the purposes of this Act and for taxation when the capital is not divided into shares of stock, each $100 of the capital invested shall be held as one individual share, and such shares are defined and declared to be personal property assessable at the actual cash value of same. If

the president or business manager has a partner or partners, he shall, upon his oath, furnish to the assessor, in writing, the number of shares ascertained as above provided, held or owned by such partner or partners in the business, which shares so held shall be assessed where the business is located, as hereinbefore indicated.

President or other officer to pay tax.

The president or manager shall pay the tax so levied, and make the amount so paid a charge against such partner or partners; he shall be held to be the sole owner of all the shares in the business, the same to be assessed at the place heretofore designated.

List of stockholders, where kept.

That there shall be kept at all times in the office where the business of such bank or banking association, or other corporation, included in the provisions of this section, and organized under the authority of this State, or of the United States, shall be transacted, a full and correct list of the names and residences of the stockholders therein, and the number of shares held by each; and such list shall be subject to the inspection of the officers authorized to assess taxes, during the business hours of each day on which business may be legally transacted.

Nonresidents.

That when the owner of stock in any bank or banking association, or other corporation included in the provisions of this section, organized under the laws of this State or of the United States, shall not reside in the same county where the bank, or corporation, or association is located, or is a nonresident of this State, the revenue collector for the State, county, or municipality shall, respectively, have the power to collect tax assessed by this Act by instituting attachment proceedings; and said tax shall be and remain a prior lien on the stock until the payment of the same.

Taxes to be paid regardless of dividend.

That for the purpose of collecting such taxes, and in addition to any other laws of this State relative to the imposition and collection of taxes, it shall be the duty of such corporation to pay the taxes due upon such stock,

regardless of any dividend or earnings belonging to such stockholder, a prior lien being hereby declared on all such stock, on and after the tenth day of January of each year, and the said corporation, being hereby subrogated to such prior lien for the purpose of enforcing repayment of any taxes that may be so paid for the account of any such stockholder.

If the taxes on such shares shall not be paid by such corporation, then the State, county, or municipality may, after such tax may have become delinquent, proceed to collect the same by attachment on said shares of stock in any court of competent jurisdiction, through counsel, to be employed for that purpose.

No exemption in charter recognized.

SEC. 26. That this Act shall not be so construed, and shall not so operate, as to exonerate and release from taxation any company or corporation whose charter exempts stock and shares thereof from taxation; but it is hereby enacted, that in all cases where such stock is exempted, such company or corporation shall be assessed in such way as may be lawful; and in all cases in which, by the terms or legal effect of the charter, the shares of stock in any corporation are wholly or partially exempt from taxation, or in which a rate of taxation on the shares of the stock is fixed and prescribed, and declared to be in lieu of all other taxes for State, county, and municipal purposes, shall be assessed and levied at a rate uniform with the rate levied upon other taxable property, upon the capital stock of said corporation, the value of which capital stock shall be fixed and returned to the assessor as being equal to the aggregate, and not less than the actual cash value of all shares of stock in said corporation, including the net surplus; provided, however, that where the State has provided in the charter of any such corporation or company that it shall pay a stated per cent on each share of stock subscribed, annually to the State, which shall be in lieu of all other taxes, it shall be entitled annually to

a credit therefor upon its assessment of its capital stock, as hereinbefore provided. And this section shall not apply so as to prescribe that the capital stock of any such company or corporation shall be assessed and taxes collected upon such assessment for municipal purposes, when the Supreme Court of the State of Tennessee has, in a suit for the collection of such taxes, adjudged that the capital stock of the corporation was exempt from the payment of them by virtue of its charter.

Merchants' ad valorem.

SEC. 27. That merchants shall pay an ad valorem tax upon the capital invested in their business, equal to that levied on taxable property. The term "merchant," as used in this Act, includes all persons, copartnership, or corporations engaged in trading or dealing in any kind of goods, wares, merchandise, either on land or in steamboats, wharf boats, or other craft stationed or plying in the waters of this State, and confectioners, whether such goods, wares, or merchandise be kept on hand for sale, or the same be purchased and delivered for profit, as ordered.

Merchants' sworn statement of average amount of stock.

(1) Persons, firms, companies, or corporations engaged in the business of merchandising, other than such as are embraced in subsequent subsections of this section, shall be taxed as herein set out. Such persons, firms, companies, or corporations shall, at the expiration of the period of the bond provided for in this Act, file with the Clerk of the County Court of the county, a statement, under oath, showing the amount of capital invested in business to be assessed for taxation, but under no circumstances shall the amount to be assessed be less than the value of the average amount of stock on hand during the preceding year, to be ascertained by adding together the value of the highest amount of stock on hand at any time during said year with the value of the lowest amount of stock on hand at any other time during said year, and dividing the same by two, said statement to be sworn to by such merchant, person, or the head of such firm, com-

pany, or corporation, in which he shall state that he has not reduced his stock for the purpose of escaping taxation at any time; and has fully, truly, and correctly, without evasion or reservation, made return, as required by law; and said average amount of stock, as sworn to by said merchant, person, firm, company, or corporation, shall be deemed the taxable value of the capital of such merchant, person, firm, company, or corporation, upon which he shall pay to the County Court Clerk the same tax as levied upon real estate and other property for State, county, and municipal purposes. The word "capital," as used in this subsection, shall be construed so as to mean the average amount of stock on hand during the year in which it is offered for sale, the amount to be ascertained as provided in this section, but if the average stock on hand is less than the capital stock employed by said merchant, firm, or corporation, he shall pay a tax on the capital stock.

Tax payable to county clerk.

Auction or commission merchants.

(2) Stocks of merchandise, wares, goods, and chattels, sold at auction or on commission, shall be assessed for taxation, and the following is declared to be the method by which the amount to be returned or assessed shall be determined, viz.:

Method of arriving at value.

Where any person, company, corporation, or firm shall have sold goods, wares, merchandise, which shall include farming implements and machinery or chattels at auction or on commission or as agents, whether in the regular business of selling at auction or on commission, or shall have made such sales in connection with any other business, the aggregate amount of said auction or commission sales for the period engaged in business, not exceeding twelve months, shall be ascertained, and one-third of said amount of sales shall be returned for taxation. This section shall include any person, firm, or corporation having goods consigned to them for sale.

The person, firm, company, or corporation engaged in

such business shall, at the expiration of the period covered by the bond provided for in this Act, file with the Clerk of the County Court a statement giving the aggregate amount of sales made during such period, verified by an oath that said statement is made without evasion or reservation, correctly, fully, and truly shows the aggregate amount of sales of every kind and character made during said period. Firm to file statement.

(3) All capital employed during the preceding twelve months in any manner of trading, in which there is no stock of goods, wares, and merchandise kept on hand for sale, and the aggregate capital reported shall be deemed the taxable capital of such merchant or factor, upon which he shall pay the same tax as levied upon real estate and other property, for State, county, and municipal purposes; and the report herein required shall be sworn to by such merchant, or the head of such copartnership, person, mercantile firm, company, or corporation. Capital without stock of goods.

The person, firm, company, or corporation engaged in such business shall, at the expiration of the period covered by the bond provided for in this Act, file with the Clerk of the County Court a statement giving the aggregate amount of capital employed during such period, verified by an oath that said statement, without evasion or reservation, correctly, fully, and truly shows the aggregate amount of capital of every kind and character employed during such period.

(4) If, in any case, the statements required herein to be made to the Clerk of the County Court should for any reason be considered as unjust, incorrect, or inadequate, either by the Clerk of the County Court or his deputy, or by the District Attorney, or by any revenue agent of the State or county, or by any reputable taxpayer of the State, filing a written objection with such Clerk, it shall be the duty of such Clerk, or his deputy, on his own motion, or by direction of such District Attorney or revenue Citation by revenue agents or clerk or district attorney.

agent, or at the request of the taxpayer filing a written objection, to issue a citation to the person, firm, company, or corporation returning the statement, to appear before such Clerk on a day not less than five days from the date of the issuance of the citation, and show cause why such statement shall not be revised and corrected. The Clerk of the County Court and his deputy shall, in the premises, have full power and authority to issue subpœnas, to send for and examine witnesses, to administer oaths, to send for and examine books; and it shall be the duty of the Clerk, upon such investigation, to correct, revise, and audit such statement and fix the amount of taxes for which the party or parties may be liable. It shall be the duty of such Clerk also, in such cases, to inquire into and ascertain the amount of insurance upon the property during the time covered by said bond.

Merchants' license.

SEC. 28. That no merchant, person, firm, company, copartnership, corporation, agent or trader shall commence or continue a business declared to be a privilege under this Act, or revenue Act, in any county of this State, without obtaining license from the Clerk of such county, in accordance with the previous provisions of this Act, and every person, individual, or member of any copartnership or corporation so offending shall be subject to prosecution for each day's violation of this law, and on conviction, shall be fined not less than $10 for each offense. Said license is hereby required to show all the State and county revenue paid, the name or names of the party or firm, or corporation, or company, and is further required to be registered in the office of the Clerk of the Circuit Court, in a book kept by him for that purpose, showing in full the date of issuance, name or names of the party or parties to whom issued, the character of the business and the amount of State and county tax paid, and to be countersigned by the Clerk of the Circuit Court, or his deputy, which countersigning shall be after the

What it must show.

License to be countersigned.

license is issued by the County Court Clerk, and for registering and countersigning said license and for making a quarterly report of the same to the State Comptroller and Chairman of the County Court, to be accompanied with his revenue reports, he shall receive the sum of fifty cents for each license, to be paid by the party or parties to whom said license is issued, and said license shall not be considered valid, nor shall it be delivered by the County Court Clerk, until the provisions of this Act have been complied with, and each violation of the provisions of this Act on the part of the County or Circuit Court Clerk is hereby declared a misdemeanor, and it is also declared a misdemeanor for any person, except the Circuit Court Clerk or his legally qualified deputy, to sign the name of the Circuit Court Clerk to said license, and upon conviction, the offender shall be fined not less than ten dollars nor more than twenty-five dollars for each offense. Every merchant, firm, company, person, corporation, agent, or trader applying for licenses shall, before receiving the same, execute a bond to the State, with good security, to be approved by the Clerk of the County Court, in the sum of $500, conditioned that said merchant, firm, company, person, corporation, agent, or trader will render to the Clerk issuing the license, at the end of twelve months from date of the bond (or if the merchant ceases to do business before the expiration of twelve months, then as soon as he ceases to do business), a true statement under oath, as prescribed by this Act, and will pay all taxes, fines, and penalties provided for by law; provided, that five days before the expiration of said bond, the Clerk shall give the party, parties, firm, corporation, agent, or trader notice of the date of expiration. For taking the bond and issuing the license and recording the same and all other work connected therewith, the Clerk shall be entitled to one dollar to be paid at the time of issuance.

(2) Any merchant, person, firm, company, corporation,

Renewal.

agent, or trader continuing in business, shall renew his license annually, and no license shall authorize merchandising out of the county where issued, nor for a period longer than one year, nor for a shorter period than three months. But should any person, firm, corporation, agent, or trader having paid in advance for such license, sell, transfer, or dispose of such business before the expiration of said license, the license shall be transferable, and the person purchasing shall have full authority to continue said business until the expiration of said license; provided, the same bond shall be given as hereinbefore required in this section to account for his proportion of the ad valorem tax.

County taxes must be paid before any transfer.

(3) No person, firm, company, copartnership, corporation, agent, or trader exercising a taxable business, where the stock of goods, wares, and merchandise is carried, shall sell or transfer said business as an entirety until all State and municipal and county taxes due thereon shall have been first paid; and in case any person, firm, company, copartnership, corporation, agent, or trader exercising such business shall make an assignment, general or partial, for the benefit of creditors, it shall be the duty of the assignee to first pay in full, out of the first assets that come into his hands, all taxes that may be due upon such business, which shall be a prior lien in preference to all other claims.

Clerks to turn over bonds of delinquents.

SEC. 29. That the County Court Clerks of this State be, and they are hereby required to turn over to the County Attorney, or if no County Attorney, then to an attorney to be selected by the County Judge or Chairman of the County Court, or revenue agent, all privileges and license bonds due and unpaid, within thirty days after said bonds become due and payable, taking duplicate receipts for the same, specifying the amount due thereon as nearly as can be ascertained, one of which receipts shall be forwarded to the Comptroller of the State and the other

spread on record in the County Court. Whereupon the said attorney or Clerk of the County Court, or revenue agent, shall forthwith give five days' notice, to the principal and surety on such bonds to appear before the Chairman or Judge of the County Court in which such bond is due, and show cause, if they have any, why judgment should not be rendered against them for the amount of revenue due on such bond, which judgment shall in no case be less than the amount of the ad valorem and privilege tax fixed by law, and by the County Court, with six per cent interest and a penalty of one per cent for each day such revenue is delinquent, and an attorney's fee of $5 on each bond; and jurisdiction is hereby conferred on the County Courts of this State to try and determine such cases, to render judgment, issue execution, and do all things necessary to enforce the collection of this revenue and necessary to the enforcement of this Act; and the notice so given may be returnable to any Monday of said County Court, to the Judge or Chairman thereof; provided, that five days' notice is given, when the Judge or Chairman shall try the matter; and upon failure of the principal or security to appear, the attorney or clerk shall move for judgment, and the Chairman or Judge shall render and have entered a judgment for the amount of said taxes, interest, penalties, as aforesaid, with costs. The said Clerk shall be allowed the usual fees for such services as in the Circuit Courts of this State. The State, county, and municipality shall in no event pay any costs in these proceedings, but the same shall be taxed against delinquents. Such suits shall not interfere with the right of the Clerk at any time to issue a distress warrant to collect such taxes, if, in his judgment, property can be found on which to levy same.

To whom.

State and county to pay no cost.

SEC. 30. That the Clerks of the County Courts of the several counties of this State shall collect all taxes on merchants, persons, companies, firms, corporations, agent,

Clerks to collect.

or trader and all privileges, as now provided by law, and shall be subject to all the fines and penalties for failure to pay such taxes over to the Comptroller, County Trustee, and municipal authorities that are provided for in this Act in cases of trustees.

Back or re-assessment.

SEC. 31. That any property or properties included in this Act shall be back, or reassessed for the period now provided by law, viz.:

(1) When the same have been omitted from or escaped taxation.

(2) When the same has been wilfully or knowingly, or by the negligence of the tax assessor, or Board of Equalizers, assessed or computed at a value less than its actual cash value.

(3) When the same has been assessed by the assessor or computed by the Board of Equalizers at less than its actual cash value by reason of any fraud, deception, misrepresentation, or mistatement of the owner of the property or his agent or attorney.

(4) When the owner of the property connives at or fraudulently procures, or induces an assessment to be made by the assessor, or computed by the Board of Equalizers at less than its actual cash value.

(5) When the owner, or his agent, fails, refuses, or neglects to list the property to the assessor, as required by law.

In case of assessment at less than cash value.

(6) Whenever it is within his knowledge or he has reason to suspect in his county that any property has, in violation of this Act, as above prescribed been assessed by any assessor, or computed by any Board of Equalizers at less than its actual cash value, it shall become the duty of any revenue agent, of any District Attorney, of any attorney of the county, of the Judge or Chairman of the County Court, of the County Court Clerk, of any Circuit, Chancery, and Criminal Court Clerk, of any Sheriff, and of any citizen of the county, to cause or have the County

Court Clerk, in the case of merchants' taxes, and the County Trustee, in case of other taxes covered by this Act, to have issued the citation hereinafter set out, for the purpose of back or reassessing such property. At the request of or upon the information or motion of any citizen or taxpayer of the State, or of any of the officers above named, it shall be the duty of the County Court Clerk, in the case of merchants' taxes, and the County Trustee, in the case of other taxes covered by this Act, to issue, for the purpose of back or reassessing property, the citation hereafter set out. The County Court Clerk, in the case of merchant's taxes, and the County Trustee, in the case of other taxes covered by this Act, upon the motion or information, or at the request of any citizen or taxpayer of the State, or of any of the officials before designated, or when the same is within the knowledge of, or suspected by the County Court Clerk, or County Trustee, shall issue as to any property assessed or valued in violation of this Act, at less than the actual cash value of the same, a citation to be served by any officer of the county or of any district thereof, upon the owner of the property, or his agent, or representative, or attorney, summoning him to appear before such Clerk or County Trustee, at his office giving not less than five days' notice from the date of the issuance of the citation and show cause, if any, why said property should not be back or reassessed at its actual cash value. The form of citation shall be substantially as follows, viz.:

State of Tennessee, ——— *County.*

To ———, at ———, Tenn.

Proper motion having been made before me by ———, State Revenue Agent for the State of Tennessee under Section —, Chapter —, of the Acts of Tennessee, 190—. You are hereby cited to appear before me, ———, Trustee or County Court Clerk for ——— County, Tennessee, Form of citation.

at my office in the courthouse in ———, Tennessee, on the ——— day of ——— 1903 at —— o'clock —— M., for the purpose of being assessed or reassessed for the years ——— upon omitted or inadequately assessed property in the said county and State, and show cause, if any, why said property should not be back or reassessed at its actual cash value.

Trustee or County Court Clerk ——— County, Tenn.

Issued at office this —— day of ——, 190—.

The officials herein named as having power to back or reassess property, are vested with full authority to administer oaths, send for and examine witnesses, and take such steps as may be deemed necessary or material to obtain information and evidence as to the value of the property. Said witnesses, when properly summoned, shall be amenable to existing laws for non-attendance or failure to give evidence which is in their knowledge.

May back assess.

Said officials herein vested with the power to back or reassess property shall have full authority, in proceedings, to back or reassess such property, to make proper, correct, and adequate assessments of the same at its actual cash value, which, when entered upon the tax books or filed in writing with the authorized tax collecting authority, shall become a final and valid assessment of the property, and collectible as such, as fully and amply as if originally entered upon the assessment rolls. Should it appear that any property has been assessed at less than its actual cash value, in violation or in disregard of the provisions of this Act, the official back or reassessing the same, shall add to the assessment a penalty of fifteen per centum upon the amount of the added tax, and the cost of the proceeding, which said penalty and cost shall become a part of the taxes and collectible as such. If the proceeding is determined in favor of the owner of the property, the cost shall be paid by the county.

It shall be the duty of the Clerks of the County Courts to examine and compare the assessment rolls of the county with the inventories or reports of administrators and executors as soon as filed with the County Court Clerk, for the purpose of ascertaining whether any personal property of any estate is subject under this Act to back or reassessment. In case such examination shall show any personalty subject to such back or reassessment, the Clerk of the County Court shall report the same to the County Trustee, who shall back or reassess the same, under the provisions of this Act, and add thereto the penalty heretofore designated.

Assessments to be compared with reports of fiduciary officers.

In case the County Court Clerk or County Trustee shall fail or refuse to perform the duty herein imposed, such Clerk or Trustee shall become liable, on his official bond, for the amount of taxes which might have been recovered had said duty been properly performed, together with a penalty of fifteen per cent added thereto, said liability and penalty to be recovered in any court of record, or before any Justice of the Peace at the instance of any District Attorney or revenue agent of the State, or by suit, or by motion on five days' notice in the Chancery or Circuit Courts, or before any justice of the county.

Liability of clerk.

SEC. 32. That the assessed taxes on all real estate, personalty, railroad, telegraph, and telephone companies, and all damages and costs accruing thereon, shall be and remain a first lien upon such property from the tenth of January of each and every year for the taxes of that year; and said taxes shall be a lien upon the fee in said property, and not merely upon the interest of the person to whom said property is, or ought to be assessed, but to any and all other interests in said property, whether in reversion or remainder, or of lienors, or of any nature whatever, and the whole proceeding for collection of taxes from the assessment to sale for delinquency shall be a proceeding in rem, and shall not be invalid on account of such

Lien for taxes.

land having been listed or assessed for taxation to any one as owner or owners, or to any person or persons, not the owner or owners, or to unknown owner or owners.

County Boards of Equalization.

SEC. 33. That the Quarterly Court of each county shall at the April session from the different sections of the county elect five (5) freeholders and taxpayers, each of whom shall have been a citizen of the county for not less than six years; provided, that no person shall be elected who has served on the County Board of Equalization within five years next before said election and, provided, further, that Justices of the Peace shall be ineligible to election on said board, who shall constitute a County Board of Equalizers, invested with the powers and duties of equalizing assessments and computing values for taxation as hereafter prescribed; provided, however, in taxing districts of a population of 60,000 or over, according to the Federal census of 1900, or any subsequent Federal census, two members of the board shall be appointed by the City Council, or existing governing board of such taxing district; and, provided, further, that in cities having a population of not less than 5,000 nor more than 60,000, one member of said board shall be appointed by the City Council, or governing board of such city. If said court should fail to elect, the Judge or Chairman of the county shall appoint the members of the board, and shall also fill such vacancies as may occur. Said County Board of Equalizers shall meet on the first Monday in June of each year, and sit in regular session, as necessity may require, until the equalization has been completed, but not to sit longer than six days in counties having a population of 10,000 or under, by the Federal census of 1900, or any subsequent Federal census, and ten days in counties having a population of over 10,000 and under 20,000 by the Federal census of 1900, or any subsequent Federal census, and fifteen days in counties having a population of over 20,000 and under 35,000,

Who eligible.

Judge or Chairman to appoint, when.

and twenty-five days in counties having a population of over 35,000, the last Federal census to govern; but the County Court Judge or Chairman, when the court cannot act, may extend the time if in his judgment the public welfare shall require it, but not beyond the time hereinafter provided for a return assessment to the County Court Clerk.

Organization of Board.

Each Board of Equalizers shall elect one of its members a Chairman and one Secretary of the board, and a majority of the board shall constitute a quorum for the transaction of business. Said board shall keep a daily record of its transactions, and sign the same, and its members shall be paid by the county a compensation for their services, not to exceed $2 per day. The County Court Clerk shall, at the first day's session of the board, deliver the county assessment lists or rolls to said board for its consideration. Upon the completion of the duties of the board the records and papers of the board shall be turned over to the Clerk of the County Court for preservation, together with the assessment lists. It shall be the duty of the board to carefully examine, compare, and equalize the county assessments; to eliminate from its lists property exempt from taxation; to hear any just complaints of any party or parties feeling aggrieved on account of excessive assessment of property, and if, in their judgment, the property is assessed at more than its actual cash value, it shall be reduced to the actual cash value of the same; to correct any and all errors arising from clerical mistakes or otherwise that may come or be brought to the attention of the board, and the corrections made, if any, shall be entered upon the assessment books, without in any way altering the assessment lists. Said board shall have the power, and it is hereby made the duty, to increase or lower the entire assessment roll, or any assessment contained therein so as to equalize the assessment of all property contained therein, and make such assess-

Duties.

ment conform to the actual cash value of the property described in the assessment. If the property described in said assessment lists, or any part thereof, shall have been assessed at less than the actual cash value thereof, the value of the same shall be increased so as to conform to the actual cash value thereof; or if any property designated in said assessment lists shall have been assessed at more than the actual cash value thereof, the same shall be reduced so as to conform to the actual cash value thereof, it being the intention of this Act that the County Board of Equalizers shall equalize and compute the value of all the property in the county upon the standard of the actual cash value thereof, estimated at the amount of money the property would sell for if sold at a fair voluntary sale.

Provided, that no assessment shall be increased by the county Board of Equalizers until the property owner or owners affected by said increase shall have been notified and given an opportunity to be heard.

May examine witnesses.

The board may examine any person or persons as witnesses, and hear any proof that may be offered by any taxpayer, or about any question touching the value of any property, or of property described in the assessment roll. Said board shall have the power and authority to send for persons and papers; to examine and enforce the attendance of witnesses, and to obtain any evidence or information that may be deemed material in the performance of its duties. Each member of the board shall have the power to administer an oath, and any person who shall wilfully or corruptly swear falsely to any material fact before said board shall be guilty of perjury and indictable for such offense.

Owner's right of complaint.

Any owner of property liable for taxation in the State shall have the right, in person or by his agent, to make complaint before said board, that other property or properties in the county have been assessed at less than the

actual cash value thereof, or at a less percentage of value than complainant's own property. Upon such complaint being made before the board it may hear any evidence or witnesses offered by the complainant, or may take such steps as it may deem material to the investigation of the complaint and pass upon the question justly and equitably, according to the standard herein established of an actual cash valuation of property. The board may inquire as to the valuation of the various classes of property in the respective districts and wards of the county, and make such changes by way of increase or decrease in the valuation as may be necessary to equalize the same, as between the districts and wards, and to determine the rate per cent of increase or decrease to be added or deducted in order to make a just and equitable equalization in the respective districts and wards, so as to conform throughout the county to a just and equitable standard, which standard in such case shall not be less than the actual cash value of the property.

County Board to report to State Board.

The County Board of Equalizers shall make out and transmit to the State Board of Equalization a summary, showing the number and value of acres assessed; the number and value of town lots and improvements thereon; the value of personal property assessed; the number of polls assessed, and also a brief summary of all the testimony taken before the board in regard to the equalization of property. If there should be upon the assessment roll any lots or parcels of realty sold at a voluntary sale, evidenced by registration within twelve months before the meeting of the board, it shall be the duty of said board, and of the County Register, to tabulate the same by civil districts and wards, giving the date of sale, terms of sale of each lot or parcel, and the assessed and equalized value of said lot or parcel, and for this purpose said board and the County Register shall examine the registration books of the county, but the description of the property need

not be sent out; provided, the name of the grantor and grantee are included with said other facts in said tabulation. The sale price of such realty in the respective districts and wards may be considered by the board as evidence in computing the values of like property in the same ward or district, allowing due consideration for the differences between cash and credit sales, and giving such evidence such weight as it may be fully entitled to in connection with any other evidence before the board. It shall be the duty of said board before the adjournment of the same to forward said tabulated statement or a certified copy thereof to the State Board of Equalization.

Examine assessors.

It shall be the duty of the said board to bring before it each assessor and deputy assessor of the county, and propound to him such questions as are, in the opinion of the board, proper to ascertain the manner in which the assessors arrived at the value of the property assessed by them, and such questions as will aid said board in the equalization of values.

When the County Board of Equalizers shall have determined the matters of equalization and values before it, and within its jurisdiction, such action shall be final, except in so far as the same may be revised or changed by the State Board of Equalization.

Upon returning the assessment rolls of the county to the County Court Clerk, the said Board of Equalizers shall append to or indorse upon the same a certificate signed by each member, viz.:

Certificate to assessment rolls.

We, the undersigned members of the Board of Equalizers of the county of ———, do hereby officially certify that we have equalized, computed, and fixed the values of all properties set out in the assessment rolls of said county upon the standard of the actual cash value of the same, by raising the values of all properties assessed at less than the actual cash value thereof to the actual cash value of the same, or by reducing the values of all properties as-

sessed at a greater than the actual cash value thereof to the actual cash value of the same, and otherwise faithfully and honestly obeyed the requirements of the assessment laws of the State, and kept our oaths of office.

Witness our hands, this —— day of ———.

Each member of the County Board of Equalization, before entering upon the discharge of the duties of his office, shall, before the Judge or Chairman of the County Court, take and subscribe to the following oath, to be filed with the Clerk of the County Court, viz.:

State of Tennessee, ——— *County.*

Oath of members.

I, ————, member of the Board of Equalization of said county, do hereby solemnly swear (or affirm) that I will, without fear, favor, or affection, perform the duties required of me by my oath of office and the laws of the State; that I will carefully examine, compare, and equalize all assessment lists and values of property in said county, designated in the assessment rolls, and equalize, fix, and compute the values of all such properties upon the standard of an actual cash valuation, as directed by the laws of the State, by raising the value of all properties assessed at less than the actual cash value of the same to the actual cash value thereof, and by reducing the value of all properties assessed at greater than the actual cash value of the same, to the actual cash value thereof, and in all respects faithfully, honestly, and impartially do and perform each and every duty imposed upon me as a member of said board by the laws of the State.

Sworn to before me, this the —— day of ———.

On request of the State Board of Equalizers the Clerk of the County Court shall make certified copies of said oaths and forward the same to said State Board of Equalizers.

Assessors, how proceeded against.

It shall be unlawful for any member of a County Board of Equalization to enter upon or undertake to discharge

the duties of his office without first taking, before entering upon the duties of his office, the oath hereinbefore provided.

It shall be unlawful for any County Board of Equalizers, or any member thereof, to fail, refuse, or neglect to prepare and promptly forward to the State Board of Equalization a comparative tabulated statement (or certified copy thereof) to be taken from the Register's office and assessment list, as hereinbefore provided.

It shall be the duty of the members of the County Board of Equalizers, when it is known to or reasonably suspected by any one of them that any assessor or deputy has knowingly, willfully, or negligently assessed any property at less than the actual cash value of same, to report the same to the District Attorney, or a revenue agent of the State, whose duty it shall be, upon receiving such information, to institute proceedings against the assessor upon his bond to recover the penalty hereinafter prescribed.

Assessment to be at actual cash value.

It is hereby declared unlawful for any County Board of Equalization, or any member thereof, to willfully, knowingly, or negligently compute, fix, or equalize or to willfully, knowingly, negligently permit or suffer the same to be done, the value of any property at less than its actual cash value.

County Boards, how proceeded against.

If in equalizing properties, it should come to the knowledge of the State Board of Equalization or should it have reasonable grounds to believe such is the case, that any County Board of Equalizers, or any member thereof, has violated this provision, it shall be the duty of said State Board of Equalization to immediately notify the Comptroller of the Treasury of the same, and it shall thereupon be the duty of said Comptroller to immediately direct a revenue agent of the State, or the District Attorney of the district in which the offense is committed, to institute proceedings to recover the penalty hereinafter prescribed. which said direction shall be complied with by such District Attorney or revenue agent.

It shall be the duty of the County Board of Equalizers to investigate as to whether assessors or deputy have made and transmitted the list to the District Attorney of taxpayers who shall have failed or refused to take the oath of affirmation required by law to tax schedules, or who have refused, neglected, or failed to return tax schedules as required by law, and if the assessor has failed to perform this duty, then said board shall report the same to the District Attorney, or to a revenue agent of the State, whose duty it shall then be to institute proceedings against the assessor for the penalty herein prescribed; and in case of such a failure on the part of the assessor, it shall be the duty of the State Board of Equalization to prepare and transmit to the District Attorney a list of the taxpayers who shall have failed to perform the requirements of this Act, hereinbefore set out, and thereupon such District Attorney shall ex officio prosecute the delinquents, and it shall be unlawful for the County Board of Equalizers and the members thereof to fail, refuse, or neglect to perform this duty before the completion of their duties of equalization. County Boards to report assessors.

It shall be unlawful for the members of any County Board of Equalizers to fail, refuse, or neglect to report and transmit to a District Attorney or State revenue agent such answers of assessors or deputy assessors elsewhere required in this Act, as show or indicate they have assessed any property at less than the actual cash value of the same.

It shall be unlawful and a misdemeanor for any Judge or Chairman of the County Court, or Clerk of the County Court, or County Register to fail, refuse, or neglect to do and perform any duty imposed by this Act, with regard to returning or forwarding statements to the State Board of Equalization, as provided for in this Act, and upon conviction the offender shall be fined not less than $50 and not more than $100. The books prepared for the Neglect to perform duties.

use of the assessors shall have two additional columns, after the total valuation column, for the purpose of showing the action, if any, of the County Board of Equalizers, on assessments, one of which shall show the increase and the other the decrease in valuation made by said board. These two columns shall be added to get the total increase and decrease in the district.

Clerk to prepare tabulated statement.

The Clerk of the County Court shall, within ten days after the Board of Equalization adjourns, make out a tabulated statement, by districts and wards, showing the number of acres assessed and value, the number of lots assessed and assessed value, the value of personality assessed, the total value of all property, and the total increase and decrease made by the Board of Equalization in each district, and shall forward said statement to the State Board of Equalization by registered mail. The Clerk shall be liable to a fine of $10 each day he fails to mail said statement to said State Board of Equalization, which shall be in addition to the penalty hereinafter prescribed.

Penalty for failure in performance of duties.

SEC. 34. That each assessor or deputy assessor, or member of the County Board of Equalizers who violates, neglects, or fails or refuses to comply with any of the provisions of this Act, unless the same is otherwise expressly made punishable as a misdemeanor, shall pay and forfeit to the State of Tennessee the sum of not less than $50, nor more than $100, for each offense which penalty shall be recovered of the offender and his sureties on his bond, in the case of assessors and deputies, and of the members of the Board of Equalizers personally, in any court of record in the county, or before any Justice of the Peace of the county, by motion on five days' notice, or by suit instituted for the purpose.

Who institute proceedings.

It shall be the duty of each District Attorney, revenue agent of the State, and County Judge or Chairman, when it comes to his knowledge, or he has reasonable grounds to believe that the provisions of this Act have been violated,

to institute proceedings by such motion, or suit to recover the penalties prescribed by this Act.

SEC. 35. That it shall be unlawful for any assessor, or deputy assessor, or any member of any County Board of Equalizers, to draw or receive any compensation for services, or for any County Judge or Chairman to issue any warrant for the same, until such assessor or deputy assessor, or member of said board shall have fully kept and performed each and every one of the requirements of this Act, and the failure to keep and perform any of the same shall be held and deemed a waiver of any right to any compensation for services; provided, should death prevent the performance of the same, compensation may be paid to proper representatives for services rendered, and provided, further, that this section shall not apply to counties having a population of 60,000 or more, in which case the salary shall be paid monthly by warrant of the County Judge on the County Trustee. **Compensation not to be drawn till duties performed.**

SEC. 36. That any Judge or Chairman of the County Court or Clerk of the County Court, or District Attorney, or revenue agent, who fails, neglects, or refuses to obey and observe the requirements imposed upon him by this Act, shall be guilty of a misdemeanor, and upon conviction, shall be fined not less than $50, nor more than $100. **Penalty for failure.**

SEC. 37. That the Clerk of each county shall in a well bound book, which the county shall furnish at its expense, keep and preserve the said oaths prescribed by this Act, to be taken by assessors, deputies, and members of County Boards of Equalizers, except the oath of members of County Boards of Equalizers, to be forwarded to the State Board of Equalizers. **Clerk to keep all oaths in book.**

SEC. 38. That the Secretary of State, Treasurer, and Comptroller of the Treasury of the State, and their successors in office, are hereby created a State Board of Equalization and invested with the powers and required to perform the duties hereinafter prescribed, viz.: **State Board.**

Organization.

(1) Said board shall hold its sessions at the Capitol, Nashville, Tennessee, at the first session of which it shall elect one of its members Chairman, and one Secretary of the board. A majority of the board shall constitute a quorum for the transaction of business. Minutes of each day's session of the board shall be kept and signed by its members. The records of the board shall be kept in the office of the Secretary of State for preservation.

No compensation, oath.

(2) It shall be the duty of the officials hereinbefore named to discharge the duties of said board without additional compensation, but before entering upon the discharge of such duties, they shall take and subscribe to an oath, that they will fairly and impartially perform the duties imposed upon them by this Act, and equalize, fix, and compute the values of all properties within their jurisdiction so as the value thereof shall conform to the standard of the actual cash value of the same. Said oath shall be taken before some person authorized by law to administer an oath, and be filed in the office of the Secretary of State for preservation.

(3) Upon taking and filing said oath, said officials shall at once become and constitute a State Board of Equalizers, as herein provided, with the power and authority to hold meetings and transact business as a State Board of Equalizers.

Rules.

(4) Said board is hereby vested with the power to make such rules and regulations, and prepare such forms as it may deem proper for its use and government, or for the use and government of County Boards of Equalizers, to obtain such evidence, information, and statistics as may be deemed material as to the value and conditions of properties to be equalized; to regulate and prescribe the mode of taking evidence, whether by affidavit, deposition, or otherwise; to send for papers and witnesses; to compel the attendance of witnesses, and administer oaths to witnesses, and to do and perform such other acts as may be necessary to accomplish the purposes of its creation.

(5) In addition to other sessions held for other purposes as prescribed in this Act, said board shall hold biennial sessions at the Capitol at Nashville, Tennessee, commencing on the second Monday in July, 1904, for the purpose of equalizing under this Act the assessments of properties assessed during the year the biennial session is held, which biennial session shall be known as the Equalization Session of the Board. Biennial sessions.

Taxpayers and property owners, without further notice than this Act are required to take notice of said biennial session. Said biennial sessions shall continue from time to time, or day to day, until the said duties of equalization are completed, but shall not continue longer than the fifteenth day of September following the commencement of the biennial session. If, during such biennial session, it shall be deemed necessary, adjournment of the session may be made to any other place in the State, designated by the board. During such biennial session, or at any other time, said board shall have the power to send any of its members to any portion of the State to obtain information and evidence deemed material, and to hear questions upon appeal from the action of Trustees and County Court Clerks. In cases of back assessments and reassessments, to the duties of equalization, said board, whenever deemed material, may hold at any time, sessions at said Capitol or elsewhere, for the transaction of business other than that to be performed during the biennial sessions, which sessions may be held either before or after said biennial sessions, and the first of which shall not be held later than the first Monday in December, 1901.

(6) During biennial sessions of said board any taxpayer of the State, or any owner of property subject to taxation in the State, shall have the right to a hearing and determination of any complaint such taxpayer or owner of property may make on the ground that other property than the property of such taxpayer or owner, has been Any taxpayer may appeal to State Board.

assessed at less than the actual cash value of the same, or at a less percentage of value than the property of such taxpayer or owner of property, whether his, her, or its property is within the jurisdiction of said board or some other authority to equalize, but the complaint, subject to amendment for cause, shall be specific, in writing, and filed with said board within five days after the first day of the biennial session.

Equalization, how fixed.

(7) It shall be the duty of said State Board of Equalizers at such biennial sessions to equalize, compute, and fix the values of such properties as are within its jurisdiction by the standard of the actual cash value of the same, and for said purpose said board shall have the power to reduce or increase values of properties so as the values of all assessments equalized by said board shall conform to said standard of actual cash values. Equalization of such properties may be made by said board by classifications of properties and by wards, civil districts, or counties, or in such manner as it may deem will best enable the board to justly and equitably equalize assessments in conformity with said standard. Provided, the State Board of Equalization shall not have the power to raise the taxes of a whole county or reduce the same by a per cent on the whole, but shall pass upon each piece of property specifically in raising or reducing taxes.

Record to be kept.

(8) Said board shall enter or cause to be entered in a book prepared for the purpose a record of its action in equalizing properties, showing corrections and changes in assessments, increases and decreases in the values of properties by percentage or otherwise, and proper and necessary certificates of the same shall be certified to the Clerks of the County Courts, who shall make proper and correct entries of the same upon the tax books, to be turned over to the County Trustee.

What property.

(9) Said board shall have jurisdiction of, and it shall be its duty to equalize at said biennial sessions the assess-

ments of all properties in this State, except such as are now required by law to be equalized by the Governor, Secretary of State, and Treasurer; that is distributable and localized railroad properties and distributable telegraph and telephone properties.

(10) The action of the State Board of Equalizers shall be final and conclusive as to all matters passed upon by the board and taxes shall be collected upon the valuations so fixed and found by said board. Action final.

(11) Said State Board of Equalization shall also hear appeals upon matters of back or reassessments made by revenue agents or other officers of the State from County Trustees or County Court Clerks. The right of appeal from the decision of said Trustees or County Court Clerks in the matter of back or reassessments is hereby given to the State and county or party assessed or reassessed; provided, said appeal is prosecuted within ten days from the date of such back or reassessment or attempt to back or reassess, and the said Trustee or County Court Clerk shall, upon such appeal being perfected, certify his action to the State Board of Equalizers, whose duty it shall be to hear the matter in controversy within ten days from the filing with them, or either of them, the notice of appeal, provided, said board is then in session. State Board hears appeals from book assessment.

(12) When said board shall have finished the equalization of properties assessed during the year of such biennial session, it shall append to the record of its actions an official certificate signed by its members that the values of assessments equalized by it have been equalized, fixed, and computed in conformity with the standard prescribed by this Act, and that all properties for the purpose of taxation shall be valued at the actual cash value thereof. Certificate.

(13) It shall be the duty of said board to prepare and transmit to the General Assembly at its biennial sessions a report of their work, together with such legislative recommendations as it may deem best for the interests of the State. Report to Legislature.

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Gathering evidence from counties.

(14) It shall be the duty of the Judge or Chairman and the Clerk of each County Court, County Trustees, members of each County Board of Equalizers, and assessors, to fill out and return blanks and furnish information, evidence, and affidavits, when called upon to do so by the said State Board of Equalizers, and also the duty of the members of County Boards of Equalizers to observe such rules and regulations as may be prescribed by the said State Board of Equalizers for the use and government of County Boards of Equalizers.

Refusal of county officials.

(15) It shall be the duty of the State Board of Equalizers to certify, in writing, any violation of, or failure, refusal, or neglect on the part of any assessor, deputy assessor, member of a County Board of Equalizers, Judge, or Chairman, or Clerk of a County Court, or County Trustee, or other official, which certification shall be filed in the office of the State Comptroller. It shall thereupon be the duty of said Comptroller to direct, in case such offense is punishable with a penalty, the proper District Attorney or a revenue agent to institute proceedings, as prescribed in this Act, to recover such penalty, and in case the offense is punishable as a misdemeanor, the proper District Attorney to ex officio prosecute the offender.

Certify escaped property.

(16) The State Board shall certify, in writing, to the Comptroller of the State, to be delivered to the proper revenue agents, all evidence of any properties escaping taxation, with name of owners and locations of the properties, to be investigated and proceeded with, as required by law.

Expenses.

(17) All necessary and proper expenses incurred in the performance of the duties imposed under this Act shall be paid out of the State Treasury upon the sworn itemized statement of all the members of the State Board of Equalization. Such expense account shall be presented to the State Comptroller quarterly, and if approved by him, shall be payable upon his warrant.

(18) Provided that the State Board of Equalization herein provided for before the assessment on the property in any county in this State shall as a whole be raised or reduced or in any manner changed, it shall be the duty of the said board to give ten days' notice, in writing, to the Chairman of the County Court or the County Judge of the said county of their purpose on a day fixed in said notice not less than ten days after the service of said notice, to consider the assessment of property in said county, and, provided, further, that before the said board shall raise, reduce, or in any manner change the assessment of the property in any county proof shall be taken by said board, and the board shall have power to issue summons for witnesses, which summons and the notices herein above provided for shall be executed by the Sheriff or any lawful officer of the county; and, provided, further, that the board shall give its reasons for any action they may take and the evidence taken before said board in its consideration of any assessment of the property of any county shall be reduced to writing and filed in the office of the Secretary of State.

Notice of change in assessment.

SEC. 39. That should the property in any district or ward, or any part thereof, escape assessment, or fail in any manner to be assessed, the Trustee is hereby required to assess the same at its actual cash value, and report the amount of the taxes thereon collected to the County Court as "picked up" taxes, at the same time hereports lists of errors, etc., giving a description of said property, district, or ward in which located, and the Clerk of the Court is hereby required to certify a copy of said report to the officer with whom the Trustee by law is required to settle; and the Trustee shall account for the same in making final settlements of his various accounts; but no assessment authorized by this section or by Section 31 of this Act shall be made for any other years than for the years in which said assessments shall be made, and for three years preceding same.

Trustee to assess, when.

Time clerk to make tax book and deliver to trustee.

SEC. 40. That the Clerk of the County Court shall make out from the assessment books in his possession a tax book, and deliver to the Trustee said tax book on or before the first Monday of October each and every year, respectively, and he shall receive such compensation as the County Court shall allow; provided, that the Trustee shall have at the date of his induction into office entered into the several bonds in double the amount of taxes, as required by law. Said tax books shall be made out by districts, and shall be ruled in suitable and appropriate columns, and shall show names of owners in alphabetical order, the number of lots and blocks, number of acres, description of the property as contained in the assessment roll, the value of each lot, tract, or parcel of land, the valuation of personal property, under the appropriate head or items called for by this Act, and the total valuation of real and personal property against each taxpayer; also all poll taxes due, according to said assessment books. On the total valuation of the real property of each taxpayer, the State, county, special road, school, and municipal taxes shall be extended in appropriate columns separately, according to and at the rate levied by the proper authority for each of said purposes, and a column added showing the total of all taxes levied and to be collected from each taxpayer.

State tax in municipalities.

SEC. 41. That taxes on property for municipal purposes shall be imposed on the value thereof, as the same is ascertained by the assessment for State taxation, and shall be collected by the same officers at the time and in the manner prescribed for the collection of the State revenue, except as herein provided, and it shall be the duty of the Clerk of the County Court, in making out the tax books, to place all the property within the limits of any given municipality so that it will be separate from the other property; and by footing up the assessed valuations on each page, and recapitulating such footings, he shall show

the aggregate valuation of all property within the limits of each incorporated town, city, or taxing district; and in the same manner he shall show the aggregate valuation of all property within the limits of the county. The tax books for realty shall show the name of the owner, if known, the description of each lot, tract, or parcel of land, and the value thereof.

SEC. 42. That all taxes, State, county, and municipal, to be collected under this Act. shall be payable the first Monday in October in each year, except municipal taxes of cities having a population of 100,000 or over, by the Federal census of 1900, or any subsequent Federal census, and such other municipal corporation which, under existing laws, are authorized to collect their own taxes in property, privileges, and polls. All delinquent property, taxes of all kinds of all municipal corporations shall be certified by the proper officer of said corporations to their respective County Trustees, by the first of June of the year next after they accrue, and the property against which said taxes are assessed shall be sold by the Trustee at the same time and as a part of his other sales, and the proceeds of such sales shall be disposed of and the property may be redeemed, as elsewhere provided in this Act; provided, that municipal corporations having the power under their charter to collect their own taxes, can provide by ordinance for the collection of their delinquent taxes, except municipal corporation having a population over 14,000, and not over 20,000 by the Federal census of 1900 or any subsequent Federal census, and at the end of said section after the words "and polls" insert as follows: Except such corporation as by the Federal census of 1900 or any subsequent Federal census that have a population of over 14,000 and not over 20,000 and all delinquent taxes not barred by the statute of limitation shall by the proper officer of such cities be certified to their County Trustee by the first of June of each year and the prop-

Taxes, when due.

erty against which said taxes are assessed shall be sold by the Trustee at the same time and as a part of his other sales and the proceeds of such sales shall be disposed of and the property may be redeemed as elsewhere in this Act provided; provided, nothing in this section shall apply to municipal corporations which have a right under the provisions of their charters to assess and collect their own taxes on property, privileges, and polls.

Trustee to give receipt in ink on numbered blanks.

SEC. 43. That the Trustees shall give to each taxpayer a receipt, written in ink, for all the taxes paid by him, numbered, dated, and filled up, so as to show in case of land, by whom and on what taxes were paid; and it shall be the duty of the County Court of each county in this State to furnish the County Trustee of said county with a sufficient number of tax receipts, printed in duplicate, and in a blank form in a book or books numbered from one up, consecutively, and shall have the year for which said taxes are due printed in large figures, not less than one inch deep, on the face of each receipt. The Trustee shall be charged with these receipts and must in his final settlement account for each blank receipt so received by him, and no payment to the Trustee of any tax shall be legal and binding unless paid upon the regular tax receipt herein specified, and duplicate receipts shall be preserved in said book or books, to be submitted to the County Court by the Trustee whenever required to do so, and said receipt book of duplicates, when filled, shall be filed in the office of the County Court Clerk for reference, and shall be receipted for by the Clerk and carefully preserved in his office as a record for the protection of taxpayers who have paid their taxes and lost or misplaced their receipts; provided, however, that in counties of 30,000 population or over, said duplicate receipts will remain in the Trustee's office as a part of the records thereof.

Clerk to furnish poll tax receipts.

It shall also be the duty of the County Court to furnish to the County Trustee blank poll tax receipts not less in

number than one and one-half times the number of polls assessed. Such receipts shall be printed in duplicate and all numbered from one up, consecutively, and bound in books of twenty-five, fifty, and one hundred each, and shall have the year printed in large figures on the face of the receipt not less than one inch deep each.

Every poll tax payer shall receive one of these receipts from the Trustee, or Deputy Trustee, or Constable; provided, that one receipt shall be sufficient for realty and poll. The Trustee shall be charged with these receipts, and must account for each receipt in his final settlement, either in money or by returning the receipts unused, or giving a satisfactory explanation for failing to do so. It shall be a misdemeanor for any person to print, issue, or use any counterfeit poll tax receipts, punishable by a fine of not less than $100, nor more than $500.

Tax aggregate made by county clerk.

SEC. 44. That the Clerk of the County Court shall make out from said tax books an aggregate statement, showing the value of all town lots, the number of acres and value of all tracts of land, and the value of all personal property. This statement shall be made, and the tax shown by civil districts and wards, and shall show the aggregate for the whole county from the items named. Said Clerk shall specify, in said statement, which of said districts are suburban, or county districts. This statement shall be forwarded to the Comptroller of the Treasury on or before the first Monday in November in each and every year. He shall also certify a like statement to the Mayor of each municipality by said date.

Penalty for failure.

SEC. 45. That should any Clerk of the County Court fail to comply with the requirements of the three preceding sections, when within his power to do so, he shall forfeit all claims for compensation for labor and services for making out and preparing said tax books.

SEC. 46. That it shall be the duty of the assessor to make a return to the County Court Clerk of the name of

Assessors to return list of persons exercising privileges.

each person, company, firm, or corporation engaged in any business liable in any way to pay a privilege tax in each district or ward under the provisions of law. It shall be the duty of the Judge or Chairman of the County Court and of the County Court Clerk to examine the lists so returned and compare the same with the list of persons paying privileges; and he shall report the result to the Quarterly Court at the July term following the assessment, and the said report shall be read in full meeting of the County Court, and spread upon the minutes of the court.

Who pay poll tax.

SEC. 47. That every male inhabitant between the ages of twenty-one and fifty years, except persons who are deaf, dumb, blind, or incapable of labor and of earning a livelihood, shall pay a poll tax for school purposes.

The rate of taxation on every taxable poll shall be $1. Said poll tax shall be collected annually by the Trustee of the county, and shall be appropriated for common school purposes in the manner prescribed by law.

Poll tax, when to be paid.

Every taxpayer shall pay his poll tax, if liable for poll tax, at or before the time he pays his property tax. No Trustee shall receive from any taxpayer his property tax and receipt him therefor, until his poll tax is paid, if liable for poll tax; provided, the Trustee shall not enforce this section where the taxpayer in good faith claims that he is not liable for the payment of the poll.

Liability of Trustee.

Every Trustee who violates this section, or permits it to be violated by any of his deputies, shall be held liable for all poll taxes that may become delinquent on account of such violation, and any revenue agent may proceed against such Trustee, who shall receive from any taxpayer his property tax and receipt him therefor, until his poll tax is paid, if liable for poll tax; provided, the Trustee shall not enforce this section where the taxpayer in good faith claims that he is not liable for the payment of a poll.

Every Trustee who violates this section, or permits it to be violated by any of his deputies, shall be held liable

for all poll taxes that may become delinquent on account of such violation, and any revenue agent may proceed against such Trustee as a delinquent revenue collector, as in other cases of delinquent revenue collectors.

Clerk collects privileges.

SEC. 48. That the Clerk of the County Court shall collect all tax on privileges and merchants, unless otherwise provided; and that the County Trustee shall continue to act as the collector of taxes, in accordance with the provisions of Sections 1 and 2 of an Act approved on the twenty-fourth day of March, 1875, entitled "An Act more cheaply to collect the State, county, and municipal revenue."

Taxes—due, penalty.

SEC. 49. That every taxpayer shall pay his State, county, railroad, municipal, highway, and school, and all his property and poll taxes to said County Trustee, except when otherwise provided by law, and said taxes shall be due and payable on the first Monday in October of each year, and shall bear interest from the first day of March following, and in addition, a penalty of one per cent for each month the taxes are delinquent, to be added on the first day of each month, beginning with the first of March, except as otherwise provided in regard to municipal and poll taxes. Provided poll taxes shall become delinquent the first Monday in January instead of the first Monday in March, except where the taxpayer pays a property tax also, in which case the poll tax will not become delinquent until the first Monday in March.

Distress warrants after March 1.

SEC. 50. That all taxes remaining unpaid on the first day of March of each year shall immediately be collected by the County Trustee, by distress and sale of any personal property liable therefor; and the tax books in the hands of said Trustee, and the delinquent lists to be furnished, as herein provided, to Deputy Trustees or Constables, shall have the force and effect of a judgment and a distress warrant, and an execution from a court of record authorizing him to make such distraint and sale. Ten

days' notice of the time and place of said sale shall be given by advertisement, put up in three public places in the county, one of which shall be in the district where the taxpayer resides, and one of which shall be at he court-house door, and the offices shall, in all cases, have the personal property present when sold, and shall be allowed to retain, in addition to the taxes, all commissions, costs, and necessary expenses of removing and keeping the property distrained; and in all cases where the officer cannot find personal property sufficient to satisfy said taxes, he is authorized to proceed by garnishment process, returnable before some Justice of the Peace on any day succeeding the service. The proceedings on the return of such garnishment process shall be as provided in cases of garnishment on execution; and on judgment if, upon the answer of the garnishee, the judgment shall go against him, and said judgment shall be in the name of said officer.

Fees.

On all taxes collected by the Trustee, the Trustee, or his Deputies or Constables, whichever performed the services, shall have the same fees, where they collect by distress or distress and sale, as are allowed for collecting executions. After the taxes become delinquent, the County Trustee shall have power to appoint such deputies as may be necessary for the collection of the delinquent taxes, and in such cases he shall furnish the deputy with a list of the delinquent taxpayers, with the description of the property assessed against each, and the amount of taxes due from each.

The Trustee shall keep a record of all levies made by himself or deputies, and of proceedings under such levies.

Delinquent polls, furnished Constable.

The Deputy Trustees appointed to collect delinquent taxes shall be allowed all the fees and costs earned by each and accruing on such lists, and the Trustee shall not be required to account for such fees and costs as a part of the emoluments of his office under the existing laws.

The Trustee shall make out a list of all delinquent poll

taxes by districts, and shall place the same in the hands of the Constable in each district, or a Deputy Trustee, not later than the tenth day of March next after the year for which said poll taxes were levied, and for collecting such taxes the officer shall be entitled to collect, as compensation, a commission of twelve and a half per cent on the amount of poll tax, in addition to the commission now allowed by law for collecting executions, which commissions shall be paid by the delinquent. If it is necessary to collect such delinquent poll taxes and the aforesaid twelve and a half per cent commission aforesaid by distress and sale, or garnishment, as hereinbefore provided in collecting tax assessed against owners of real estate, the officer shall have the same fees as now allowed for like services. All lists shall be returned by such officer on or before the first day of May and after said date poll taxes may be paid by adding thereto the same rate of interest and penalties as are added to delinquent real estate taxes.

Monthly reports and final settlement May 1.

The Constable or Deputy Trustee shall make monthly reports to the County Trustee of polls collected, and pay over to said Trustee all poll taxes collected during the month, after retaining the fees to which he is entitled by law. On the first day of May the Constable or Deputy Trustee shall make a final settlement of the polls in his hands for collection, and in the settlement shall be charged with the aggregate amount of polls in his hands for collection and be credited with the amount collected and accounted for; with errors, double and illegal assessments and with such insolvent or other polls as such officer shall show could not have been collected by law after diligent effort on his part.

Settlement.

Balance, how collected.

Any balance found due on such settlements may be recovered of the Constable or Deputy Trustee, and his sureties on his bond, by suit or motion on five days' notice in any court of record, instituted by the County Trustee, or any revenue agent, or District Attorney of the State.

The Constable or Deputy, before entering upon the collection of the polls, shall enter into a bond, payable to the State of Tennessee in a sum sufficient to cover the aggregate amount of polls to be collected, with two or more solvent sureties, and conditioned to faithfully perform the duties herein and discharge every balance found against him upon settlement with the County Trustee, which said bond shall be approved by the Trustee and filed for preservation in the office of the Clerk of the County Court; (provided, that nothing in this Act shall be so construed as to allow the Trustee any fee for making out the list of delinquent taxes for either real estate or polls for the Deputy Trustee or Constable, nor shall the Trustee receive any fee for any services required to be performed by him under the provisions of this Act, except the commissions herein allowed.) Nor shall any Deputy or Constable be entitled to any fee for any services rendered in relation to any delinquent tax in his hands for collection unless he collects taxes in person from the delinquent, and after delinquent taxes on property or polls have been returned by the Deputy Trustee or Constable uncollected, said delinquent may thereafter pay the same to the Trustee by paying the interest and penalty of one per cent from the date of its accrual.

"Any Trustee, Back Tax Collector, or other officer, having charge of the collection of back poll taxes who refuses to give a receipt where the tax interest and penalty for the preceding or other year is tendered by any party volunteering to pay his poll taxes is hereby guilty of a high misdemeanor and upon conviction shall be fined not less than $50 or more than $100 at the discretion of the court."

Real estate to be advertised.

SEC. 51. That after the first day of May of each year, the Trustee shall advertise all real estate upon which taxes remain due and unpaid, or which is liable for sale for other taxes, at the door of the courthouse of the county on the first Monday in June following, and said advertisement shall be in the form following, to wit:

"Delinquent Taxpayers Take Notice.

"On the first Monday in June next, at the courthouse door (here name county and town) I will offer for public sale all the real estate belonging to delinquent taxpayers for the year ——. The following is a list of such delinquents, the district in which the property is situated, and the number of acres in each tract, as follows: (Here insert list of delinquents, etc.), and, if said sale is not completed on the said first Monday in June the same will continue from day to day until completed. Form of notice.

"(Signed) ————, Trustee."

Such notice shall be inserted once a week, for three weeks, in some newspaper published in the county, and if none be published, then by posting said notice at the courthouse door for three weeks previous to said sale, the fee therefor to be paid by the county.

SEC. 52. That on the first Monday in June if the taxes remain unpaid, the Trustee shall proceed to sell the land of each delinquent taxpayer to pay the amount of taxes due by him and all costs, interests, penalties, and charges thereon, to the highest bidder for cash; and the sale shall be continued from day to day between the hours of 10 o'clock a. m. and 4 o'clock p. m. each day until all is sold, and the Trustee shall enter on the tax book at the place for entering date of payment, the words "sold to —— (name), —— (date)." Sale first Monday in June.

SEC. 53. That any one in possession of land sold for taxes under the provisions of this Act, shall become the tenant of the purchaser at will, from and after the first day of January following the date of sale; provided, however, in cases where the tenant has, prior to the date of sale, paid his rent to a time beyond said first of January, or has, prior to date of sale, given his written obligation covering a period of time beyond said first day of January, and said written obligation is legally owned or held by

third parties, then the tenancy defined by this Act shall be without any right to collect rent on the part of the purchaser until the expiration of the time paid for, or covered by such written obligation.

Bid in for the State.

SEC. 54. That no tract, lot, or parcel of land shall be sold for less amount than the amount of taxes, interests, penalties, costs, and charges due thereon; and if no person will bid the amount of such taxes, interests, penalties, costs, and charges, the Trustee shall strike the same off to the Treasurer of the State, to be held in trust for the use of the State, county, and municipality, said sale to be for the amount of said taxes, interests, penalties, costs, and charges thereon due to the State, county, and municipality; and he shall, on or before the first Monday of August thereafter, file in the office of the Clerk of the Circuit Court of his county, a certified list of the lands so struck off by him to the State Treasurer, specifying the days of the sale, the amount of the respective taxes for which said sale was made, and each item of costs thereof, which list shall be made in book form, and kept by said Clerk as a part of the official records of his office. The list of land so filed with said Clerk shall be in lieu of conveyances, and shall vest title in said Treasurer for the use aforesaid to all the lands embraced in such list as a conveyance to said Treasurer would do. Said list may be certified substantially as follows:

List of lands sold to be filed with Circuit Clerk.

"I, ———, Trustee of ——— County, Tennessee, do hereby certify that the foregoing is a correct list of all real estate sold by me to the State Treasurer for delinquent taxes of the year ——.

"This —— day of ——.

"(Signed) ————, Trustee."

A copy of the list so filed with the Clerk shall be sent to the Comptroller by the Trustee, the correctness of which list shall be certified to by the said Circuit Court Clerk.

SEC. 55. That land struck off to the Treasurer of the State for taxes, interests, and penalties, shall not be sold again for taxes subsequently accruing until the same shall have been redeemed or purchased, as provided in Sections 63 and 64 of this Act. The Trustee shall report such subsequently accruing taxes, interests, penalties, and costs to the Circuit Court Clerk, who shall enter the amount thus reported as a charge against such land. After the sale, the land shall be assessed to the party owning the right of redemption therein. If any property sold for taxes and struck off to the State Treasurer, can be rented for a sum sufficient to pay the taxes, costs, and penalties, and subsequently accruing taxes, within one year from taking possession after deducting from such rents a commission of ten per cent, which may be allowed to any agent for services in renting such property, then the Clerk may take possession of said land and have the same rented out. The net rent each month shall be credited on the amount necessary to redeem said land. The Clerk is hereby authorized to issue such writs of possession as may be ordered by the court to gain possession of said property at any time it may be necessary to remove any person who may deny his rights to possession, or who refuses as tenant to pay rents agreed upon.

Lands sold State shall not be sold again.

SEC. 56. That the Trustee shall also make a list of the lands sold to individuals, in book form, in the same manner and at the same time as required for lands struck off to the State Treasurer, which he shall file with the Clerk of the Circuit Court of his county which shall be kept by the Clerk as part of the official records of his office; but a failure to make return or record of said list, or a defective list, shall not affect the title. The list of lands so filed shall operate to vest title in said purchasers, respectively, to the lands purchased in fee simple; and any purchaser at tax sale shall be entitled to receive, if he demands, the same, a certificate showing his purchase,

List of other lands to be filed with Clerk also.

signed by said Trustee. The Trustee shall append to said list of lands sold to individuals, a certificate substantially as follows:

"I, ———, Trustee of ——— County, Tennessee, do hereby certify that the foregoing is a correct list of all real estate sold by me to individuals for delinquent taxes of the year ——.

"This —— day of ——.

"(Signed) ————, Trustee."

Right of redemption.

SEC. 57. That the lands struck off to the Treasurer of the State, and the lists of lands sold to individuals shall remain in the office of the Clerk of the Circuit Court, and the owner of the land, or any person for him, or any creditor of such owner, may redeem the same within two years from said sale by paying said Clerk, regardless of the amount of said purchaser's bid at a said tax sale, the whole amount of the taxes for which the land was sold with all the costs, interests, penalties, and charges consequent upon the sale, and damages or penalties at the following rate, viz.: Six per cent per annum interest, and a penalty of one per cent for each month from date of sale, and also all State, county, and municipal taxes that have accrued on such land since the sale, with interest thereon at the rate of six per cent per annum, and one per cent per month penalty from the first of March in each year following the year for which such taxes are assessed, and this interest and penalty shall accrue on subsequent taxes in favor of individual purchasers at tax sales, who may, during the month of February, or after that time, pay such subsequently accruing taxes; and as compensation to the Clerk, he shall be entitled to a commission of five per cent on the whole amount of the redemption money, and a fee of fifty cents for issuing the redemption receipt, which amount shall be collected from the delinquent, which receipt shall include all property redeemed by any

person at one time, saving to persons under disability, whose lands may be sold for taxes, a right to redeem the same within two years after such disability shall have been removed, from the purchaser thereof, on the terms herein prescribed, on their paying the enhanced value of the land, resulting from any permanent improvements on the land after the expiration of two years from the date of sale of the land for taxes; provided, the value of such improvements shall not exceed the rental value of the land.

Decree of Circuit Court.

SEC. 58. That on any day of any term of the Circuit Court after the time when such lists of lands sold for taxes and struck off to the Treasurer of the State, or sold to individuals are filed with the Clerk of said court, it shall be the duty of the court, upon motion of the Trustee, or any revenue agent of the State, or any purchaser, to enter a decree in form about as follows:

THE STATE OF TENNESSEE.
For uses, etc.

v.

Delinquent property, real, personal, and mixed assessed for taxes due the State, county, and municipalities in the County ————.

It appearing to the satisfaction of the court that the Trustee for ——— County, in the State of Tennessee, has filed lists of sales of property in said county, delinquent for taxes due thereon for the year ——, and —— years prior thereto to the State, county, and municipalities in said county. It further appearing to the court that the Treasurer, for the use of the State, etc., and various individuals and corporations, have become purchasers of specific portions of the property as described and set out in said list. It is, therefore, decreed by the court that such sales be confirmed, and that all the right, title, in-

terest, and estate of every kind and character pertaining to said property, or any parcel or portion thereof is hereby vested in the respective purchasers, as shown by said lists, subject alone, however, to the right of redemption given by the terms of the Act under which such sales were made.

Writ of possession.

The Clerk of this court will, upon the payment of the legal fees therefor, issue to any purchasers named in said lists, a writ of possession to put such purchaser in possession of the property purchased; provided, said writ shall not issue before the expiration of two years from the date of sale, and that such writs shall be subject to the rights of tenants, as heretofore defined in this Act.

Decrees on former sales.

It shall also be the duty of the Circuit Court on any day of any term hereafter, on the motion of any purchaser named in the lists of lands sold for taxes under the provisions of Chapter 1, of the Acts of the Fiftieth General Assembly, April 6, 1897, or subsequent Acts, on file and constituting a part of the record of such court, or upon the motion of any Trustee or revenue agent, to enter a decree in about the form hereinabove set out, confirming the sales in said lists, except that the writs of possession shall be decreed to issue on compliance with the provisions of Section 66 of this Act. No writ of possession shall be issued by the Clerk under this Act unless the court shall have first ordered a writ of possession.

This provision shall apply to all sales heretofore made and hereafter to be made to individuals and to the Treasurer of the State, or to any company or corporations.

The respective Circuit Courts of this State are vested with the authority to render judgments, decrees, and order writs of possession for the purposes declared in this Act, and the Comptroller is hereby authorized to take the necessary steps to put the State in possession of said property and to dispose of the same to the best advantage of the State, either by compromise or by sale, on approval of the Governor and Attorney General.

SEC. 59. That if any individual purchaser shall allow any land purchased by him to be again sold for taxes and purchased by another individual purchaser, then such subsequent individual purchaser shall acquire the superior title and the title of the first purchaser shall become null and void as against the title and claim of such subsequent purchaser. Second purchaser to acquire superior title.

SEC. 60. That if the purchaser of land at a tax sale shall not immediately pay the amount of his bid, the Trustee shall offer the land again, and if some person will not then bid the amount of taxes, interests, costs, and charges upon it, it shall be struck off to the State Treasurer, as in other cases.

SEC. 61. That if any land be sold for more than the amount of taxes due thereon, and all costs, interests, and charges, the excess shall be paid over by said Trustee to the Clerk of the Circuit Court at the same time that he shall file with said Clerk the list of land struck off to the State Treasurer and to individuals, taking his receipt for the same, and said excess to remain in the hands of said Circuit Court Clerk until the land is redeemed, or until the period of redemption shall have expired, and if said land is redeemed, said excess shall be, by the Clerk, paid to the bider or purchaser, his representatives, or assigns; and if the land be not redeemed, then the same shall be paid by said Clerk to the person who owned the land at the time of the tax sale, his heirs or assigns; and the said Clerk, and his bondsmen, as the case may be, shall, respectively, be liable for the safekeeping and disposition of said excess, in accordance with the provisions of this Act. Excess of tax and cost to be paid Clerk.

SEC. 62. That on the payment of the redemption money the Clerk shall, on the record of the list of lands struck off to the State Treasurer, and the list of lands to individuals, respectively, write opposite the tract of land the word "redeemed," and with the date of payment Record of redemption.

and redemption, the person redeeming and the amount paid, so as to show the amount paid on account of taxes accrued since the sale; and the said Clerk shall be liable on his official bond for any and all moneys collected under this Act, and shall pay over the amount received by him on redemption to the persons entitled to receive the same.

Lands sold State may be sold at private sale.

SEC. 63. That at any time after the sale of lands for taxes the lands, or any part thereof, struck off to the Treasurer, and reported to the Circuit Court, as herein provided, may be sold at private sale by said Clerk, to any one desiring to purchase the same, for not less than the taxes, interests, penalties, and costs due thereon to the date of such sale, and such purchasers shall take the same with all the rights and subject to all the redemption rights, the same as if he had become purchaser at Trustee's sale. That after the time for the redemption of any tract of land sold for taxes shall have expired, any person shall be entitled to receive from the Clerk of the Circuit Court a conveyance of the title vested in the Treasurer of the State for the uses aforesaid, upon the payment to said Clerk of the whole amount of taxes, interest, and penalties, for which the land was sold, and all costs, interests, and charges consequent upon the sale, with interest at six per cent per annum, and one per cent per month penalty from date of sale upon the amount for which said land was sold; and also, all State, county, and municipal taxes, interest, and penalties, which shall have accrued on the land since the said sale, with interest thereon, together with five per centum on the whole amount of the purchase money, and fifty cents for making the deed, for compensation for the Clerk, which conveyance shall vest in him a good and indefeasible title to said land, and shall be immediately presented to the County Court Clerk, whose duty it shall be to enter the same on a book, to be kept for the purpose, giving in such entry a complete descrip-

Conveyance by Clerk.

tion of the property, the name of the purchaser, date of the deed, and several items of cost and moneys paid thereon, for which he shall receive twenty-five cents as his compensation; and at the same time, the County Court Clerk shall endorse on such conveyance the words "entered in the County Court Clerk's office" and sign his name, and the date thereof, and no such deed shall be recorded in the Register's office, until it has been so endorsed by the County Court Clerk; that the form of said deed shall be to the following effect:

Form of deed.

"I, ————, Clerk of the Circuit Court of ———— County, State of Tennessee, in consideration of the sum of $—— paid to me by ————, hereby convey to said ————, the following described land, situated in said county, to wit: (Here describe the land), sold to the Treasurer of the State for delinquent taxes on property assessed to ————, for the year —— on the —— day of ——, A. D. ——. The time of redemption having expired, this conveyance is made pursuant to the authority vested in me by law.

"Witness my hand and seal of said county hereunto affixed, this —— day of ——, A. D.

"————, Clerk."

Authentication.

Provided, that the deed made by the Clerk as above provided, shall be prima facie evidence of the facts stated in the deed; provided, that the said seal of the Circuit Court Clerk shall be a sufficient authentication, and entitle the same to registration without any acknowledgment; provided, further, that if the Clerk shall have knowledge or reason to believe that more than one person desires a deed to any tract of land, he shall notify all such persons that he will, on a certain day, sell said land to the highest bidder, and the excess so paid shall be distributed to the State, county, and municipality in the proportion that

each may be interested in the land sold. A writ of possession shall be ordered by the Circuit Court (to which the tax sale has been certified) upon application of any purchaser under this section.

Clerk to take up back tax attorney's certificate.

SEC. 64. That any person who has purchased any real estate at a sale held by a back tax attorney, under the provisions of Chapter 120, Acts of the General Assembly of 1895, and who has received from said back tax attorney a certificate of purchase, as provided in said Act, and from whom said real estate has not been redeemed within the time required by law, may apply to the Circuit Court Clerk of the county in which said real estate was sold, for a deed; and if it shall be made to appear to the satisfaction of the said Clerk that said real estate has not been redeemed from the party holding the certificate of purchase, it shall be the duty of said Clerk to issue to said purchaser a deed in the same manner as provided in Section 65 of this Act; provided, that the Circuit Court Clerk shall at any time not later than six months after the right of redemption shall have expired on any property that has been sold for taxes under this Act by the Trustee and struck off to the Treasurer of the State and not otherwise disposed of, advertise and resell all such property under the same rule and same notice that the Trustee sold under in the beginning, except that he shall state in his notice that the sales will be made in bar of the equity of redemption.

Deed to purchaser.

SEC. 65. That after the time for redemption of any tract of land sold for taxes to individuals shall have expired, any purchaser shall be entitled to receive from the Clerk of the Circuit Court a conveyance of the property so purchased, upon payment to the Clerk of the sum of fifty cents, which shall be the Clerk's compensation for making and delivering said conveyance; that the form of said deed shall be in effect, as follows:

"STATE OF TENNESSEE, COUNTY OF ———SS.

"*Be it known,* That ———, the County Trustee of said County of ——— did, on the —— day of ——, A. D., ——, according to law, sell the following land, situated in said county, assessed to ————, to wit: (Here describe the land) for the taxes assessed thereon for the year —— (if sold for other taxes, it shall be so stated), when ——— became the best bidder therefor, and the purchaser thereof at the sum of $—— and —— cents; and the time for redemption having expired, I, ———, Clerk of the Circuit Court of said county, by virtue of the authority vested in me by law, hereby convey said land to ———.

"Witness my hand and seal of said court hereunto affixed, this —— day of ——.

"————, Clerk."

Provided, that said seal of the Circuit Court Clerk shall be sufficient authentication, and entitle the same to registration without acknowledgment. Said conveyance, as well as the conveyance provided for in Section 63, shall be an assurance of perfect title to the purchaser of said land; and no such conveyance shall be invalidated in any court, except by proof that the land was not liable to sale for taxes or that the taxes for which the land was sold have been paid before said sale, and if any part of the taxes for which said land was sold is illegal, or not chargeable on it, but a part is chargeable, that shall not affect the sale, nor invalidate the conveyance thereunder, unless it appears that before the sale the amount legally chargeable on the land was paid or tendered to the County Trustee, and no other objection either in form or substance to the sale, or the title thereunder shall avail in any controversy involving them; and no suit shall be commenced in any court of this State to invalidate any tax title to land after three years from the time said land was sold for taxes, except in case of persons under disability, who shall have

Validity of deed.

one year in which to bring suit after such disability is removed, nor until the party suing shall have paid or tendered to the Clerk of the court where the suit is brought the amount of the bid, and all taxes subsequently accrued, with interest and charges as herein provided. A writ of possession shall, upon application of the purchaser, included in this section, be ordered by the court, to which the tax sale has been certified.

Notice by Clerk before deed given.

Provided, that the Circuit Court Clerk shall not make deed for the land struck off to the Treasurer or sold to individuals, until the Circuit Court Clerk shall issue a notice as hereafter provided and have served on the person, to whom said real estate was assessed if to be found, if not to his agent, or representative or attorney and if no such agent, or representative, or attorney can be found, the Clerk shall make publication for four consecutive weeks in any newspaper published in the county where the land is situated, or in case there is no paper in said county, he shall make publication in the nearest county paper for the person or persons who own said lands or to whom same is listed, specifying that unless said property owner, or his agent or attorney or representative appear on or before a certain day at least sixty days from the service of said notice, or from the last publication and redeem said land or lands by paying all accrued taxes, State, county, municipal, etc., together with interest, penalty, and costs accrued to date of redemption, that the sale of said lands to the purchaser thereof shall become absolute and the Circuit Clerk shall proceed forthwith to execute a deed to said lands, to the purchaser aforesaid, who will pay to said Clerk the whole amount of taxes, interest. and penalties, for which the land was sold, and all costs, interests, and charges consequent upon the sale, with interest at six per cent per annum, and one per cent per month penalty from date of sale, upon the amount for which said land was sold; and also all State, county, and municipal taxes,

interest, and penalties, which have accrued on the land since the said sale, with interest thereon, together with five per centum on the whole amount of the purchase money, together with the costs of the notice or publication heretofore provided for, and a fee of $1 to the Clerk for making the deed.

FORM OF NOTICE.

To ———.

As the owner, (or as the agent, or attorney of the owner as the case may be) of —— acres of land situated in the —— district of ——— County, Tennessee, and bounded on the north by ——, on the east by ——, and on the south by ——, and on the west —— (or if town lots or city property describe by usual method of describing such property) you are hereby notified that unless you appear at my office in the courthouse in the town of ———, Tennessee, on or before the —— day of ——, 190—, (giving sixty days' notice) and pay the sum of $—, State, county, and all other taxes, assessed against said lands together with all interest, penalties, and costs incurred, including this notice or publication as now provided by law, your right to redeem same shall be forever barred, and deed to the same will be at once executed by me to ———, the purchaser of said lands.

Witness my hand, at office on this —— day of ——, 190—.

———————

Circuit Court Clerk.

The above notice may be served by any county or district officer, authorized to serve process.

The form of publication heretofore provided for shall be sufficient if a substantial compliance with above notice, and any number of property owners may be embraced in one publication, the expenses for the same to be prorated among them.

SEC. 66. That upon the request of any person who has, or may become the purchaser of any property which has been sold for taxes due thereon, under the provisions of Chapter 1, of the Fiftieth General Assembly, passed April 6, 1897, and any subsequent Acts, or to whom a deed has been executed under the provisions of said Acts, the Clerk shall, upon the order of the court, and upon payment of the legal fees thereof, issue to such purchaser, a writ of possession, directing the Sheriff to put such person in possession of the property so purchased or described in such deed; provided, however, that before such writ of possession is issued, the purchaser shall make out a notice to the party in possession giving a description of the property and the fact of his purchase at tax sale, or under the provisions of said Acts, the time of purchase, and stating that he will not, earlier than thirty days thereafter, apply to the Judge of the Circuit Court for a writ of possession to put him in possession of said land, which notice shall be served by the Sheriff, or Deputy Sheriff, or Constable, on the party or parties in possession, and if no one is on the premises at the time the officer is there, it shall be sufficient service to leave a copy of said notice tacked to the house or other place where it can be easily seen. The officer's return shall be sufficient evidence to the Clerk that such notice has been served. If the party in possession is a tenant of the original owner, and has paid his rent in advance, or has given his written obligation for the payment of such rents, and such written obligation is legally held or owned by third parties, such party shall have the right to become the tenant of the purchaser at tax sale without rent until the expiration of the time for which he has paid in advance, or until the expiration of his written contract.

Writ of possession.

SEC. 67. That it shall be the duty of the Clerk of the Circuit Court, on or before the tenth day of each month, to report and pay over to the authorities, State, county,

Clerk to report monthly.

and municipal, respectively, entitled thereto, all taxes collected by him on redemption and purchasers, as herein provided, during the preceding month and if he fail to do so, he shall be liable on his official bond for amount collected, and to a penalty thereon of one per centum per day on the amounts so held or retained. Said report shall show the name assessed to the description of the property, the amount paid in redemption, and name of party redeeming or purchasing; whereupon, the Trustee and the Collector of Municipal Taxes, if such taxes are collected separately, shall enter the fact of such redemption or purchase on the original tax duplicate opposite the original assessment, and the further fact of redemption by owner or creditor, or sale by the Clerk to a purchaser.

Taxes may be paid on portion of property.

SEC. 68. That any person claiming or owning an individual interest or part in any property, or any specific portion of any property assessed to another, shall receive a receipt in full for his taxes on paying such portion of the taxes as he claims of the property, or such proportion of the taxes as his quantity of property bears to the whole quantity taxed. Before issuing his receipt in full on any specific portion of such property, the Trustee shall satisfy himself that the value placed on each portion is a correct relative valuation, either by agreement of the parties in interest or the certificate of the assessor, that he has fixed the valuation of said portion.

This rule shall apply to all taxes, interest, penalties, and cost that has or may become a lien on any property in the hands of the Trustee for collection, or of the Circuit Clerk for redemption from tax sales.

Trustee to report monthly.

SEC. 69. That on or before the tenth day in each month, the Trustee shall report to and make settlement for all taxes collected during the preceding month, with the Comptroller of the State and with the Judge or Chairman of the County Court, and with the financial agent or Treasurer of each municipality, and pay over to the same

the amounts shown by the respective settlements to be due each. The Trustee shall make, under oath, a full and complete statement, on the first Monday of September in each and every year, of the condition of his office, setting out the aggregate amount to taxes collected, the amount so collected, giving State, county, and municipal taxes separately, and a full statement of the disbursements of the same, and purposes for which disbursed and the amount on hand, and shall cause the same to be published in a newspaper published in said county, and if no paper is published in said county, shall cause the same to be published in the paper nearest the county site, to be paid for by the county. Said Trustee shall not be allowed any commissions when he fails to make such publication, and in the event commissions are allowed when said publication is not made, any citizen and taxpayer of said county may bring suit against said Trustee and his bondsmen and recover for the use of the State and county all commissions thus illegally paid or allowed.

Make final settlement.

Said monthly settlement so to be made to said Judge or Chairman, and committee of court shall be spread upon the minutes of the court and municipality, respectively, and shall specify every credit allowed said officers for errors, removals, double taxation, and such other credits as are now allowed by law, except compensation to Trustee.

Trustee to present insolvent list annually.

SEC. 70. That annually at the July term of the County Court, the Trustee shall present to said court a report of all insolvent and delinquent taxpayers' double assessments in his county, with the amount due from each, which report shall be verified by the affidavit of the Trustee that he has made, in person or by deputy, a legal demand for taxes of all delinquent taxpayers found in his county, by going to their places of abode or business and searching for something to seize or sell for taxes; that the taxpayers mentioned in the report have failed to pay their taxes,

and have no effects known to him which can be made to pay the same; and that he has made diligent inquiry as to such delinquents as have not been found, and cannot find them in his county, and they have no effects known to him which can be made to pay their taxes. The County Court shall proceed to examine said report, and shall allow the Trustee a credit for such taxes so reported insolvent or delinquent double assessments, as it may be satisfied remain uncollected without the default of the Trustee and no more, and a list of such allowances shall be made out and certified by the Clerk of the County Court, and transmitted to the proper authorities of the State, county, and municipality respectively; and said report shall be spread upon the minutes of the County Court and municipality, respectively. The County Court shall not allow the Trustee a credit for the insolvent list that he reports merely because he presents it duly sworn to; but the court shall examine carefully each credit claimed by the Trustee, and avail themselves of any information by witnesses to test the accuracy of the report, and shall not allow the Trustee credit for the taxes of any delinquent, who may be ascertained to have anything in his possession, or any right of action by a sale of which the Trustee would be able to make the taxes, and all the lists for which the court shall not allow a credit shall be charged against the Trustee and notwithstanding that the County Court may have allowed the Trustee credits, such acts shall not operate as an estoppel in the event that it should afterwards appear that such credit was improperly allowed. The County Trustee shall retain the poll taxes included in his list of insolvencies, and for which credit is allowed him as a charge against the taxpayers who have not paid the same, and at any time he may receive payment thereof, in person, or through any deputy appointed by him, and he shall distrain and sell for such taxes when there is any probability of collecting the same, in person

Court to examine settlement and allow proper credits.

or by deputy appointed for that purpose, any property of such poll taxpayers, and sell the same for payment thereof, and all collections of poll taxes so made shall be reported by him and accounted for in his next settlement made after the collection of the same. For such collection, when made by distraint or sale, he shall be entitled to the fees theretofore allowed in such cases. This section shall not be construed as in any way affecting Section 50, of this Act.

Annual statement in September.

SEC. 71. That each Trustee shall on or before the first Monday in September of each and every year submit the statements hereinbefore provided for, in case of all State revenue collected bv him to the State Comptroller and in case of all county revenue collected by him to the County Judge or Chairman, and for any municipality to the Mayor or proper officer of said municipality, for the purpose of making final settlement with said officer, and accounting for all taxes, damages, penalties, fines, interest, and other revenue collected by him, and said Trustee shall be allowed the credits herein provided for, and none other; and it shall be the duty of the County Judge or Chairman to submit a copy of this settlement, showing all debits and credits to the County Court at the following term for inspection, which shall be entered upon the minutes of the court.

Penalty for violating provisions.

SEC. 72. That any and all parties intrusted with the collection and disbursement of public funds or revenues, violating the provisions of this Act, upon whom no penalty has been heretofore imposed for so doing, shall be guilty of a misdemeanor, and upon conviction thereof, shall forfeit and pav to the State not less than fifty dollars, nor more than five hundred dollars, which shall be placed in the Treasury for the benefit of the public school fund, and where each Trustee or other officer whose duty it is to collect any taxes under the provisions of this Act, fails to pay over and account for any and all taxes which

they have collected, to the proper officer, in addition to the above penalty, they shall be liable to a penalty of one per cent per day on the same from the time the same should have been paid, which is in addition to attorney's fees hereinafter provided, none of which shall in any way be remitted after the matter is placed in the hands of the attorney; and they shall, in addition forfeit their respective offices.

(1) A motion or suit lies in favor of the State, county, corporation, or municipality against the Trustee and his sureties on his official bonds for any moneys in his hands officially not paid over or accounted for according to law, or for failure to collect. Suit favor of state.

(2) The motion or suit in favor of the State may be brought in the name of the State, and shall be made or brought by the State's Revenue Agents, or by the District Attorney of the circuit or district where it is instituted, upon the request of the State's Revenue Agent made upon direction of the Comptroller and Treasurer.

(3) The motion or suit by the county may be brought in the name of the State for the use of the county by the District Attornev or by counsel employed for that purpose.

(4) A motion or suit in favor of the municipality may be brought in the name of the State for the use of such municipality by the Mayor thereof, or the City Attorney.

(5) In each case the counsel making the motion and conducting the suit shall be allowed fifteen per cent on the recovery as compensation as hereinafter fixed, to be added to and become a part of the judgment.

(6) The fees allowed to the counsel for the State shall be collected bv the State's Revenue Agent and reported and accounted for as hereinafter provided. Fees.

(7) The fees allowed to the counsel or revenue agent for the county shall be collected by the counsel or revenue

agent for the county and reported to the County Judge or Chairman.

(8) The fees allowed to the City Attorney shall be collected by said City Attorney and reported to the Mayor of the city or other chief official.

(9) In case the Judge or Chairman of the County Court should refuse to make the motion or bring the suit hereinbefore provided for, after the written request of any taxpayer to do so, then any taxpayer of the county may make such motion or bring such suit in the name of the State for the use of the county, and employ counsel to conduct the cause, but before making such motion or bringing suit he shall obtain leave of the Judge of court in which the motion is to be made, or the suit brought, to do so. He shall make such application, in writing, stating fully the grounds therefor of which application the Judge or Chairman of the County Court shall have five days' written notice, stating time and place of application. The Judge shall hear the application at chambers, or in term time, and may adjudge the costs of the application against the applicant, against the County Judge or Chairman, or against the county, as he shall deem just and he shall enter judgment upon the record of his court accordingly.

When taxpayer may proceed against Trustee.

(10) No power shall exist either in the court or any other official to release any officer charged with the collection of revenue, or his sureties, from the payment of any revenue, penalties, or fees which he or they may be liable.

No power to release penalty.

SEC. 73. That the compensation of the County Trustee for receiving and paying over to the rightful authorities all moneys received by him shall be six per centum on all sums up to ten thousand ($10,000) dollars and four per centum on all sums above ten thousand ($10,000) dollars and up to twenty thousand ($20,000) dollars and a commission of two per centum on all sums above twenty

Compensation of County Trustees.

thousand ($20,000) dollars; provided, that in computing the compensation of Trustee, all funds, State, county, school, and special, shall be taken and estimated as one, and each shall pay its respective portion of the above commissions on all sums of money received by said Trustee for said State and county, respectively; and, provided, further, that at the time of the settlement with the proper officers of the State and county and the computation of his commissions on collections, said Trustee shall furnish said officers, respectively, with a certified satement from the Judge or Chairman of the County Court showing the amount actually collected by him and paid over to the proper State and county authorities, respectively, as heretofore provided; provided, further, that the Trustee shall not be entitled to any commission on money turned over to him by his predecessor in office, or on money borrowed for the use of the county; "provided, further, that the Trustee shall receive one (1) per centum on all moneys collected from county officers on fees, and on the school fund received from the State, or on money turned over to him by clerks of the courts and other collecting officers."

Rules.

SEC. 74. That in all instances in which current municipal taxes are collected by the County Trustee, the following provisions and rules for the collection of delinquent taxes that may be due to said municipalities, and none other, shall prevail and obtain, anything in this Act to the contrary notwithstanding:

Delinquences in municipalities.

(1) The taxes levied and assessed by such municipalities shall become due and delinquent on the date as now provided by existing laws.

Penalty.

(2) If such municipal taxes be not paid on or before the date fixed for the delinquency thereof, then a penalty of five per cent thereon shall at once accrue. If the same be not paid on or before the first day of the following month, then an additional penalty of two per cent thereon shall accrue, and an additional penalty of one per cent

shall accrue on the first day of each month thereafter that the same shall remain unpaid until such penalty shall reach the sum of ten per cent on the original tax, whereupon the said penalty shall be no further increased.

Interest.

(3) The accrual of the penalty aforesaid shall in no respect affect the interest to be paid on said taxes from the date they become delinquent, such interest to be paid as if no penalty had been imposed.

(4) No distinct or independent sales by the Trustee shall be made of the property upon which the said municipal taxes shall become delinquent, but in respect of all municipal taxes the Trustee shall sell therefor, at the same time, under the same advertisement, and under all the proceedings herein provided for, at the next sale thereafter to be made for delinquent State and county taxes, such next sale to be made for all taxes except as hereinafter provided, then delinquent to the State, county, and municipality.

Direction to back tax attorneys.

SEC. 75. That within thirty days after the passage of this Act the Back Tax Attorneys appointed under Section 80, Chapter 120, of the Acts of 1895, and that have not been already turned over under the Assessment Act of 1899, shall, except as hereinafter provided, turn over and deliver to the County Trustee all books, papers, and documents whatsoever, if there should be any not heretofore turned over, in their hands relating to the delinquent taxes in said Back Tax Attorney's office, to the end that as promptly as practicable after the passage of this Act, all delinquent taxes may be paid in the one office, to wit: That of the County Trustee, and the said County Trustee is here authorized to collect, receive, receipt for, and discharge all such delinquent taxes, whether State, county, or municipal, and whether the same shall hereafter become delinquent, or be non delinquent, and in the hands of said Back Tax Attorney for collection. In respect of all delinquent taxes, whether State, county, or municipal, now

in the hands of said Back Tax Attorneys, and here or heretofore directed to be turned over to the County Trustee for collection, the said County Trustee will in addition to all penalties, interest, and cost, also collect the fees thereon provided by the said Act, Chapter 120, the Acts 1895; provided, that where there was levy of a special tax to pay a special bonded indebtedness, exclusively for county purposes, levied on the fractional part of a county which belonged with the county levying same at the time the indebtedness was created, and which was sold and bought in by the Back Tax Attorney under the Act of 1895, then and in that event, the county, purchasing the same shall be treated as a person, and the Back Tax Attorney allowed the fees as provided in said Act of 1895; provided, that said Back Tax Attorney shall prosecute said tax sale to final settlement without any additional compensation other than that provided by Chapter 120, Acts of 1895. The said fees shall be equitably distributed as between said County Trustees and said Back Tax Attorneys, the distribution to be upon a basis to be agreed upon between said Trustees and the said Back Tax Attorneys if they can agree; and if they cannot so agree, then the apportionment of said fees to be determined by the County Court, upon due notice to the parties respectively, and an opportunity to them to be heard in respect to the matter involved.

Clerks of courts to furnish lists of suits to Trustee.

SEC. 76. That the Clerks and Masters and Circuit Court Clerks of this State are hereby directed immediately upon the passage of this Act to prepare and certify under seal a list of all lands where bills or suits are pending against same for the collection of delinquent taxes, to the Trustee who shall advertise said lands for sale for the taxes, cost, penalties, fees, and interest together with all taxes that have accrued subsequent to the filing of the bills and sell same at his next annual sale of property for delinquent taxes. Said list shall contain the names of the

persons to whom the lands are assessed, the boundaries of same, number of acres, and civil district where situated, together with the amount of cost, fees, penalties, interest, and fees due thereon. The Trustee after making the sale of same, shall certify the sales to the Circuit Court Clerk in the same manner and form as herein provided for lands sold for delinquent taxes for 1902, the intent and purpose of this section being to make all delinquent taxes payable in one office—that of the Circuit Court Clerk; and the lands so sold shall be subject to redemption and salable by the Clerk in the same manner as delinquent taxes for 1902 are, and the same fees shall be charged by the Trustee and Circuit Court Clerk as are charged for the taxes of 1902. The fees already accrued shall be paid to the officer to whom due when collected by the Trustee or the Circuit Court Clerk. And the lands so delinquent for the years prior to 1894 when sold by the Trustee as above directed, shall be sold to the highest bidder, whether the total amount of taxes and cost therefor is offered or not. And when sold as directed by this section, out of the proceeds shall first be paid all court costs together with a fee of fifty (50) cents to the Clerk and Master or Circuit Court Clerk for each parcel or tract of land certified to as herein directed by them to the Trustee.

Second: All taxes being a lien at the time of such sale, State, county, school, special, and municipal in the order of priority provided by law.

The fees allowed by law to the Back Tax Attorneys shall be taxed as a part of the court cost in all cases wherein decrees of sale have been taken or entered.

SEC. 77. That all sales heretofore made by Back Tax Attorneys, by authority of Chapter 120 of the Acts of 1895, at which the State became the purchaser, are hereby abrogated and annulled so far as concerns any title or claim of title thereunder acquired, and with the exceptions hereinbefore provided the County Trustees, respectively, at the

first sale to be made under this Act, shall sell the same for all State, county, and municipal taxes then delinquent.

Right of subrogation and enforcement of title.

SEC. 78. That all persons who shall buy any real estate sold under any provision of this Act for delinquent taxes which were a lien thereon, and who shall from any cause fail to get a good title, or to recover possession of the realty, shall be subrograted to all liens that secured the taxes, and all costs, penalties, fees, and interest, and shall have the right to enforce such liens by bill in chancery and sale of the property for reimbursement of the purchase money and interest thereon; and all persons who have purchased, or shall hereafter purchase, realty sold for taxes under Chapter 1, Acts of 1897, or under Chapter 435, Acts of 1899, are entitled to the same right of subrogation, and the same remedy for its enforcement; and the Chancery Court shall have jurisdiction in all such cases, though the amount sued for be less than $50. Any person who shall purchase any real estate sold for delinquent taxes from a Trustee, or by redemption through the Circuit Court Clerk, may sue for possession by bill in the Chancery Court, and may file his bill in a double aspect, seeking to recover possession, or if that relief be denied, then to enforce the right of subrogation as aforesaid; and the purchaser may avail himself of this remedy by bill in Chancery without having taken any steps towards a confirmation in the Circuit Court, or a writ of possession therefrom, or if he shall have taken any such steps, he may nevertheless maintain his bill as aforesaid; and in the event of his failure to recover the realty, then he shall have a lien thereon for the amount he paid for the same, with interest and costs and his reasonable attorney's fees to be fixed by the court, and shall be entitled to a decree for the sale of the realty to satisfy such lien and in all such cases the Chancery Court shall have jurisdiction whether the amount sued for be more or less than $50.

SEC. 79. That the Quarterly Courts, at their July

County Revenue Commissioners.

term, 1903 and each year thereafter, shall elect three competent citizens not members of the County Court, County Court Clerk, or Deputy County Court Clerk, who shall be known as the Revenue Commissioners of the county; one of these commissioners shall be an expert accountant, and shall be selected as such. Their term of office shall begin on the first Monday of September following their election, and they shall hold office for two years, and until their successors are elected and qualified. Before entering upon their duties they shall subscribe to an oath before the Clerk of the County Court, that they will well and truly discharge all duties that may devolve upon them by law. On Tuesday before the first Monday in January, April, July, and October of each year the Revenue Commissioners herein provided for shall meet and critically examine the settlement of the Judge or Chairman of the County Court, with all the collecting officers of the county.

Duties.

They shall inspect the reports of those collecting officers made to the Judge or Chairman, and the books of said officers if necessary. They shall also carefully examine the financial report of the County Judge or Chairman, which is hereby required to be made quarterly, and be spread in full on the minutes of the County Court. They shall examine the checks and warrants on which disbursements from the Treasury have been made, and compare these with the books of the Treasurer or Trustee. They shall ascertain what warrants have been drawn by the Judge or Chairman during the preceding quarter, which of these have been paid, which have been registered with the Trustee and remain unpaid, and how many, if any, have been either registered or paid. The Commissioners in each case shall look to see that the balances as stated in the report of the Judge or Chairman correspond with the balances shown to be on hand by the books of the Treasurer or Trustee, an exhibit of the cash or assets which he has or should have on hand. The Revenue Com-

missioners shall report, in writing, at the end of each quarter, the result of their investigation, and it shall be their special duty to call attention to any neglect or violation of dutv which they may observe on the part of any official. The Revenue Commissioners shall be paid for their services such compensation as may be allowed them by the Quarterly Courts of the respective counties, not to exceed $3 per day for the expert accountant, and $2 per day for other two members for the time actually engaged in the discharge of their duties; provided, that Commissioners shall draw pay for such time in each quarter in any county having a population of 50,000 or over, under the Federal census of 1900, at the discretion of the County Court, nor more than ten days in any county having a population of less than 50,000 and more than 25,000, nor more than five days in any other county in the State.

Compensation.

SEC. 80. That there shall be appointed by the Comptroller three Revenue Agents, who shall hold their office for a term of two years from the date of their appointment. That part of the State to which each is assigned shall be designated by the Comptroller. Each shall enter into bond in the penal sum of twenty thousand ($20,000) dollars, with two or more solvent securities to be approved by some Justice of the Supreme Court or Chancellor, before whom they shall take the usual oath of office. Said bond shall be made payable to the State, and conditioned on the faithful discharge of duty, and for the covering into State Treasury all moneys collected. The Comptroller shall furnish them with such reports, documents, data, or other information as will facilitate their investigations. It shall be their duty, under the direction of the Comptroller, to examine the records of all officials charged with the collection of State, school, or county revenue, or any one who collects State or county revenue without authority of law to do so, or with the dis-

State Revenue Agents.

Duties.

bursement of revenue received from the State or county, and to investigate, when necessary, all bills of costs, fees, or other items certified to the State or county for payment out of the State or county Treasury.

If either of said agents shall have reason to believe that any officer having charge of the collection or disbursement of the State and county revenue is not properly collecting or disbursing such revenue or accounting for the same according to law, such agent shall make such investigation, independent of an instruction from the Comptroller, or he may do so at the written request of any taxpayer. They shall make report of each investigation at the close of the same, under oath, to the Comptroller for State revenue and costs, and to County Judge or Chairman for county revenue and costs. On entering the offices to make said investigation, they shall have the power to demand of all officers charged with the collection of revenue the cash belonging to their office, as State, school, or county revenue, or their accounts in bank, and if the public funds are in bank they shall have the right to examine the papers and records of said bank so far as they relate to said public fund. They shall have the right to bring suit, by motion or otherwise, against any delinquent revenue collector or officer, in the name of the State, upon order of the Comptroller or upon their own motion, for any State, school, or county revenues or moneys collected and not reported by said official, or any moneys, revenues, costs, or fees which have been wrongfully certified, received, disbursed, or retained by said official, or any moneys or revenues which were due the State or county. They shall also have authority to bring suit against any delinquent privilege taxpayer, in the name of the State, upon order of the Comptroller or upon their own motion, in both instances the suit to be brought in the Circuit or Chancery Court. They shall also have the power, and it shall be their duty to institute proceedings to recover the

Same.

penalties provided for in this Act with regard to the failure of assessors and equalizers to perform the duties imposed by this Act. They shall also be required to examine semi-annually, or oftener if in the opinion of the Comptroller it is necessary, or they shall believe it necessary, the reports of merchants, and inquire into correctness of the said reports. In case of false statements they shall have the power to instruct and demand of the County Court Clerks to issue distress warrants for the collection of revenue rightfully due the State or county. They shall also have the authority to investigate any claims of the State or county for revenue due, and shall bring suit for the same as above.

Same.

For their services they shall be allowed not exceeding fifteen per cent of the amount collected, received, or retained, which per cent must be added to the amounts of the recovery due the State or county in trust or otherwise, and collected from the defaulting or delinquent taxpayer or officer and his bondsmen; provided, each revenue agent may employ an attorney to assist him in the duties devolved upon the revenue agents, and to represent him, whose compensation shall be paid out of the fifteen per cent as herein provided for, and in no instance shall the State, county, or municipality be liable for such attorney's fees. Said revenue agents shall report and remit, as other officials, on blanks furnished them by the State Comptroller, to the proper authorities. It is hereby made a misdemeanor for any official to refuse to allow said revenue agents full and free access to all the books and records pertaining to or belonging to his office, and any official so refusing shall be liable to a fine of not less than one hundred ($100) dollars, nor more than five hundred ($500) dollars for each refusal.

Compensation.

They shall, by direction of the Comptroller, present and obtain allowance by the court, both State and Federal, of all taxes, whether privileges or ad valorem, due

the State from property or its proceeds in the hands of receivers under appointment of the court, or otherwise in the custody of the law. They shall likewise bring and prosecute suits upon direction of the Comptroller for all delinquent taxes due from railroads, express companies, news companies, telegraph companies, telephone companies, or other taxpayer who is required to pay his tax directly to the Comptroller's office. In all the suits brought or prosecuted by said revenue agents, if in the Federal Court, the Attorney General for the State shall assist therein, and if in the Circuit or Chancery Courts, the District Attorney General of the district wherein the suit is pending shall assist therein, but the Attorney General shall not be entitled to any fees for such services.

To indemnify the State against the compensation and expenses of said revenue agents fifteen per cent will be added to the recovery in all suits brought by said revenue agents against companies or parties who pay directly to the Comptroller's office. For their services they shall be allowed not exceeding fifteen per cent of the amount collected, received, or retained, which per cent must be added to the amount of recovery due the State, or county and collected from the defaulting or delinquent officer and his bondsmen, or other taxpayer from whom the collection is made; provided, that no revenue agent shall receive more than $2,500 a year as his compensation, the remainder of the fees collected to be turned into the State Treasury, said compensation to be paid out of the fees collected by said revenue agent or agents. The revenue agent or agents shall be entitled to retain out of the fifteen per cent herein allowed as fees in addition to the maximum salary herein allowed their actual necessary expenses properly incurred in prosecuting and attending such business; but, further provided, that nothing herein shall be construed to include any expenses for services of any attorney unless employed by the revenue agent with the consent of the

Limited to $2,500.

Expenses.

Comptroller, and when he has thus been employed he shall be paid out of the fifteen per cent penalty hereinbefore provided for, but in no event shall the State or county be liable for any attorney fee in excess of said fifteen per cent. Said revenue agents shall, at least once each year, examine into the accounts of the receipts and expenditures of all State institutions, and report their findings to the Governor, Comptroller, and Treasurer. Failure or revenue agent to comply with duties imposed upon him heretofore by Section 75 shall subject him to a penalty of $100 in each instance, to be collected by the Comptroller out of said agent's salary. The Comptroller shall be required to prepare a detailed statement, which he shall publish in his biennial report, showing the names of individuals, firms, and corporations from whom delinquent revenue is collected, the amount collected in each case, and the amount of penalty collected thereon. He shall also show the names of his revenue agents, the date of their appointment, the amount of delinquent revenues and penalties collected by each agent, the amount of compensation paid to each agent, and all expenses of every nature incurred or paid in the collection of delinquent revenue through and by said agent.

Comptroller to publish statement in report.

SEC. 81. That all laws or parts of laws, upon the subject of the assessment and collection of taxes, and the sale of land for taxes, in conflict with the provisions of this Act be and the same are hereby repealed. This repeal shall operate as to all taxes assessed under this Act, but shall not operate so as to interfere with the taxes assessed prior to the passage of this Act, except as hereinbefore specially otherwise provided.

SEC. 82. That it shall be the duty of each Judge of the courts of the State having criminal jurisdiction to specially give in charge to and have the grand jury of his court specially investigate all offenses defined in this Act, and inquisitorial power is given to grand juries in the

Judges to charge grand jury.

premises. It shall also be the duty of the respective District Attorneys of the State, upon the information or at the request of any reputable citizen of the State, to investigate and prosecute ex officio all the offenses defined in this Act.

SEC. 83. That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 9, 1903.

ED. T. SEAY,
Speaker of the Senate.

L. D. TYSON,
Speaker of the House of Representatives.

Approved April 16, 1903.

JAMES B. FRAZIER,
Governor.

ASSESSMENT RAILWAY CARS

CHAPTER 48, ACTS 1901.

HOUSE BILL No. 909.

AN ACT providing for the assessment of taxes on railway cars used within this State, but owned by persons, firms, corporations, or companies having their residence outside of the State.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That all railway cars used in this State, but belonging to a person, firm, corporation, or company having a residence or *situs* outside of this State, are and shall be subject to taxation under the provisions of Chapter 5 of the Acts of 1897, and the further provision of this Act; provided, this Act shall not apply to passenger cars, nor to cars owned by persons, firms, companies, or corporations operating lines of railways.

SEC. 2. *Be it further enacted,* That such railway cars as are mentioned in Section 1 of this Act shall be assessed by the State Tax Assessors provided by said Act of 1897, now commonly known as "Railroad Commissioners."

SEC. 3. *Be it further enacted,* That it shall be the duty of the owners of any railroad in this State when filing the schedule provided by Section 2 of said Act of 1897, to file also as a part of said schedule a sworn statement of the average number of cars, if any, used on the road or roads of such owner, within this State, but owned by a person, firm, company, or corporation having a residence or *situs* outside of this State. Said statement shall also show the name or names of the owner or owners of the cars returned in said sworn statement, the place or places of residence of

such owner or owners, and the value of the average number of said cars.

SEC. 4. *Be it further enacted,* That the Comptroller shall receive said sworn statement, with the schedule of which it is a part, and return it with the schedule of said State Tax Assessors, and said Assessors, in addition to said sworn statement, shall have authority to take such other proof, and obtain such other information as to the number, ownership, and value of said cars as they may deem proper, but such additional evidence shall be reduced to writing, and an opportunity given to the owner or owners of said cars, if requested, to submit evidence as to the number, value, and ownership of said cars, and the books of the Assessors shall at all times be open to inspection by such owner or owners.

SEC. 5. *Be it further enacted,* That it shall be the duty of said Assessors to assess said average number of cars to the owner or owners thereof, at their value, on or before the first Monday in August, 1901, and biennially thereafter, so long as the owner or owners shall use such cars in this State.

SEC. 6. *Be it further enacted,* That within ten days from the first Monday in August of any year, in which an assessment shall be made as herein provided, the owner or owners of said cars may appear and file exceptions to the assessment thereof, and at the expiration of said period of ten days the Assessors shall rule on the exceptions, and change the assessment if they shall deem proper, and on or before the first Monday in September, next following, the Assessor shall file the assessment with the Comptroller, together with all evidence relating to the same.

SEC. 7. *Be it further enacted,* That the Comptroller shall deliver said assessment and evidence to the Chairman of the Board of Equalization, provided by Section 12 of said Act of 1897, within three days after receiving the same, and the Board of Equalization shall proceed to ex-

amine the assessment and evidence and shall increase or diminish the valuation of the cars, if they shall see proper; and before acting on the assessment they may require the production of any additional evidence, and shall consider the same in fixing the value of the property, and the assessment shall not be deemed complete until final action is taken thereon by the Board of Equalization.

SEC. 8. *Be it further enacted,* That on or before the third Monday in October, next following the making of any assessment as aforesaid, said Board of Equalization shall certify to the Comptroller the valuation of any property assessed under the provisions of this Act; and the action of the Board of Equalization in fixing such valuation shall be final and conclusive; and the value so fixed shall be the taxable value of the property, and the taxes thereon shall be paid.

SEC. 9. *Be it further enacted,* That as soon as the Comptroller shall have received said valuation from the Board of Equalization, he shall ascertain the amount of taxes due the State from the owner of the property assessed, and notify the owner of the same, by letter or otherwise; and he shall certify to the County Court Clerk of each county, in which any of such property is used, the amount to be taxed in his county for county purposes.

SEC. 10. *Be it further enacted,* That the taxes so assessed in behalf of the State and counties shall be the first lien upon the property from the 10th of January of the year for which the taxes are assessed, and they shall be due and delinquent as all other ad valorem taxes.

SEC. 11. *Be it further enacted,* That the taxes so assessed on behalf of the State shall be collected by the Comptroller and paid into the State treasury as soon as received by him, and if the same shall be delinquent, he shall issue distress warrants against the owner of any such property to any Sheriff in the State, whose duty it

shall be to collect the same and make return within thirty days.

SEC. 12. *Be it further enacted,* That the taxes due to any county shall be collected as any other county taxes may be collected by law, and at the rate fixed by such county.

SEC. 13. *Be it further enacted,* That all of the provisions of Chapter 5 of the Acts of 1897, so far as appropriate, and not in conflict with the provisions of this Act, shall be applicable to the assessment and collection of taxes on said cars.

SEC. 14. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 17, 1901.

E. B. WILSON,
Speaker of the House of Representatives.

NEWTON H. WHITE,
Speaker of the Senate.

Approved April 20, 1901.

BENTON McMILLIN,
Governor.

INHERITANCE TAX

Chapter 174, Acts of 1893, is the law on this subject. All laws in conflict therewith have been repealed.

Brothers and sisters are liable for this tax, and have been since July 24, 1895; the General Revenue Act of that year, which repealed the conflicting statute, taking effect as of that date.

It is made the duty of County Clerks to enforce this law; and they are given authority to employ counsel when necessary.

The Comptroller will intervene only where County Clerks fail to enforce this law.

The amendments exempting bequests to charitable organizations in Acts 1903 is appended.

LAW

ON THE

Collateral Inheritance and Succession Tax, Being Chapter 174 of the Acts of 1893, Page 347,

AND ENTITLED

AN ACT to provide for collateral inheritance and succession tax or duty upon certain estates, and for the collection of the same, and to this end, to confer further jurisdiction upon the County Courts and to provide penalties for the violation of certain parts of this Act; and also to repeal Section 6 of Chapter 25 of the Acts of the extraordinary session of 1897, entitled "An Act to amend Chapter 130 of the Acts of the General Assembly of 1889, entitled 'An Act to provide revenue for the State of Tennessee and the counties thereof.'"

Tax laid on all estates passing in any manner to all persons except father, mother, husband, wife, children, and lineal descendants born in lawful wedlock.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That all estates—real, personal, and mixed—of every kind whatsoever, situated within this State, whether the person or persons dying seized thereof be domiciled within or out of this State, passing from any person who may die seized or possessed of such estates, either by will or under the intestate laws of this State, or any part of such estate or estates, or interest therein, transferred by deed, grant, bargain, gift, or sale, made in contemplation of death, or intended to take effect in possession or enjoyment after the death of the grantor or bargainor to any person or persons or to bodies corporate or politic, in trust or otherwise, other than to or for the use of the father, mother, husband, wife, children, and lineal descendants born in lawful wedlock, of the person dying seized and possessed thereof, shall be, and they are hereby, made subject to a duty, or tax, of five dollars on every hundred dollars of the clear value of such estate or estates so passing, and at and after the same rate for any

Rate is $5 on every $100.

less amount, to be paid to the use of the State; and all owners of such estates and all executors and administrators and their sureties shall only be discharged from liability for the amount of such taxes or duties, the settlement of which they may be charged with, by having paid the same over for the use of the State, as hereinafter directed; provided, that no estate which may be valued at a less sum than two hundred and fifty dollars shall be subject to this duty or tax; and provided further, that the term "children" shall not be construed to apply to adopted children.

No settlement of estate is valid till tax is paid.

Exemption; all estates of less value than $250.

Adopted children not exempt.

SEC. 2. *Be it further enacted,* That where a testator names or appoints one or more executors, and makes a bequest or devise of property to them in lieu of their commissions or allowances, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a fair compensation for their services, such excess shall be subject to the payment of the collateral inheritance tax or duty, the rate of compensation to be fixed by the proper officers or courts having jurisdiction in the case.

Fair compensation to executors, etc.; excess subject to tax.

SEC. 3. *Be it further enacted,* That in all cases where there shall be a devise, bequest, or descent of an estate, real or personal, to collateral relatives or strangers, liable to the collateral inheritance and succession tax, to take effect in possession or to come into actual enjoyment after the expiration of one or more life estates, or a period of years, the tax on such estates shall not be payable, nor interest begin to run thereon, until the person or persons liable for the same shall come into actual possession of such estate by the termination of the estates for life or years; and the tax shall be assessed upon the value of the estate at the time the right of possession accrues to the owner as aforesaid; provided, that the owner shall have the right to pay the tax at any time prior to his coming into possession; and in such cases the tax shall be assessed

Estates passing to strangers or collateral relatives after expiration of life-estates not liable till said life-estate terminates.

Tax can be paid before possession had.

on the value of the estate at the time of the payment of the tax, after deducting the value of the life estate or estates for years; and provided further, that the tax on all real estate shall be and remain a lien on the real estate on which the same is chargeable until paid. And the owner of any personal estate subject to the tax provided by this Act shall make a full report and return of the same to the Clerk of the County Court of the proper county within one year from the death of the decedent, and within that time enter into security for the payment of the tax to the satisfaction of such Clerk, and in case of failure so to do, the tax shall be immediately payable and collectible.

Tax is lien on real estate.

Owners of personal estates to make full report to clerk within one year from death of decedent, and must give security.

SEC. 4. *Be it further enacted,* That if the collateral inheritance tax shall be paid within three months after the death of the decedent, a discount of five per centum on the amount of the tax shall be made and allowed; and if said tax is not paid at the end of one year from the death of the decedent, at which time it shall be due, interest shall then be charged at the rate of six per centum per annum on such tax.

Five per cent discount if tax is paid within three months after decedent's death.

Interest after one year from time of decedent's death.

SEC. 5. *Be it further enacted,* That the executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to the collateral inheritance tax, as provided by this Act, shall deduct therefrom at the rate of five dollars in every hundred dollars upon the whole legacy or sum paid; or, if not money, he shall demand payment of a sum to be computed at the same rate upon the appraised value thereof for the use of the State, and no executor or administrator shall be compelled to pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value, as aforesaid; and, in case of neglect or refusal on the part of said legatee or distributee to pay the same, such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale for cash,

Duties of executor or administrator as to tax.

Shall deduct $5 on each $100 of entire legacy.

If legacy not money, legatees must pay executor or administrator $5 on each $100.

If legatees do not pay, so much as is necessary to be sold to satisfy tax.

after notice to such legatee or distributee, and after ten days' advertisement, as in case of ordinary administrators' sales; and the balance that may be left in the hands of the executor or administrator, after reserving the tax, shall be distributed to the legatee or distributee as is or may be directed by law; and every sum of money retained by any executor or administrator, or paid into his hands on account of any legacy or distributive share, for the use of the State, shall be paid by him without delay to the County Court Clerk of the county in which his accounts are being administered.

Conditional estate.

SEC. 6. *Be it further enacted,* That if the legacy subject to the collateral inheritance tax be given to any person for life or for a term of years, or for any other limited period, upon a condition or contingency, if the same be money, the tax thereon shall be retained upon the whole amount; but if not money, application shall be made to the County Court having jurisdiction of the accounts of the executors or administrators to make apportionment if the case requires it of the sum to be paid by such legatees, and for such further order relative thereto as equity shall require. Such application shall be made by the executor of such estate after at least five days' notice to the parties concerned.

Legacy payable out of real estate.

SEC. 7. *Be it further enacted,* That wherever a legacy subject to the tax or duty hereby provided shall be charged upon or payable out of real estate, the heir or devisee, before paying the same, shall deduct therefrom at the rate aforesaid, and pay the amount so deducted to the executor; and the same shall remain a charge and lien upon such real estate until paid, and the payment thereof shall be enforced by decree of the County Court in the same manner that liens on real estate are now enforced in the Chancery Courts of this State, and the Clerk of the County Court officially shall be the complainant in such suit.

Information as to tax, who to give.

SEC. 8. *Be it further enacted,* That whenever any real estate of which any decedent may die seized shall be subject to the collateral inheritance tax, it shall be the duty of executors and administrators to give information thereof to the Clerk of the County Court where administration has been granted within six months after they undertake the execution of their respective duties, or, if the fact be not known to them within that period, within one month after the same shall have come to their knowledge; and it shall be the duty of the owners of such estate, immediately upon the vesting of the estate, to give information thereof to such Clerk of the Court having jurisdiction of the granting of administration.

Payment of tax and receipt for same.

SEC. 9. *Be it further enacted,* That it shall be the duty of any executor or administrator receiving or collecting collateral inheritance tax to pay the same to the Clerk of the County Court granting the administration, and where his accounts should be administered, and to take duplicate receipts from such Clerk for the same, one of which shall be forwarded forthwith to the Comptroller of the Treasury, whose duty it shall be to charge the Clerk receiving the money with the amount, and countersign the receipt and return it to the executor or administrator, whereupon it shall be a proper voucher in the settlement of the estate; but in no event shall an executor or administrator be entitled to a credit in the settlement of his accounts with the County Court Clerk, or in the Chancery Court, if his accounts be there settled, unless the receipt is so countersigned by the Comptroller.

Transfer of stocks, etc., liable for tax.

SEC. 10. *Be it further enacted,* That whenever any foreign executor or administrator or trustee shall assign or transfer any stocks or loans in this State standing in the name of the decedent or in trust for a decedent which shall be liable for the collateral inheritance tax, such tax shall be paid, on the transfer thereof, to the Clerk of the County Court where such transfer is made; otherwise the corpora-

tion or person permitting such transfer shall become liable to pay such tax.

Repayment of tax, when.

SEC. 11. *Be it further enacted,* That whenever debts shall be proven against the estate of a decedent after distribution of shares or legacies from which the collateral inheritance tax has been deducted, in compliance with this Act, and the legatee or distributee is required to refund any portion of a legacy or share, a corresponding portion of said tax shall be repaid to him by the executor or administrator, if the said tax has not been paid to the Clerk; and if it has been so paid to the Clerk, then it shall be repaid out of the State Treasury upon the Comptroller's warrant, to be drawn by him in favor of the person entitled thereto, upon the County Court Clerk certifying, under his seal of office, that the same is justly due on account of the provisions of this section of this Act.

Appraisement, report of; appeal.

Duty of County Court Clerk.

SEC. 12. *Be it further enacted,* That it shall be the duty of the Clerk of the County Court in which letters testamentary or of administration are granted to appoint an appraiser, as often as and whenever occasion may require, to fix the valuation of estates which are or shall be subject to collateral inheritance tax; and it shall be the duty of such appraiser to make a fair conscionable appraisement of such estates, and it shall further be the duty of such appraiser to assess and fix the cash value of all annuities and life estates growing out of said estates, upon which annuities and life estates the collateral inheritance tax shall be immediately payable, out of the estate, at the rate of such valuation, but shall bear no interest till the lapse of twelve months from the death of the decedent; and in fixing the value of such annuities and life estate the computation shall be made by the Carlisle Life Table, whenever the use of life tables is necessary or applicable. Said appraisement shall be reduced to writing, in the nature of a report, and shall be by the appraiser filed with the Clerk appointing him; provided, that any interested person not

How life estates valued.

satisfied with said appraisement shall have the right, at any time within thirty days after such appraisement is filed with the Clerk, to file exceptions thereto, in writing, on giving security to pay all costs, together with whatever tax shall be fixed by the County Court, and thereupon to have the County Court to hear said exceptions; and, upon such exceptions being filed, the County Court shall have jurisdiction to determine all questions of valuation and of the liability of the appraised estate for such tax, subject to the right of appeal to the Circuit Court (or court of like jurisdiction), as in other cases. If an appeal should be prosecuted to the Circuit Court, such cause shall there be heard *de novo*.

Appeal.

Misdemeanor, when appraiser guilty of.

SEC. 13. *Be it further enacted,* That it shall be a misdemeanor in any appraiser appointed by the County Court Clerk to make any appraisement in behalf of the State, to take any fee or reward from any executor, administrator, legatee, next of kin, or heir of any decedent; and for any such offense the Clerk shall dismiss him from such service; and, upon conviction, he shall be fined not exceeding five hundred dollars and imprisonment in the county jail not exceeding one year, or both; and the court shall have the power to assess the imprisonment if the jury does not do so, as well as a fine, within the limit of the power of the court.

Record by County Clerk

SEC. 14. *Be it further enacted,* That it shall be the duty of the County Court Clerks to enter in a book to be provided at the expense of the State, to be kept for that purpose, and which shall be a public record, the returns made by all appraisers under this Act, opening an account in favor of the State against the decedent's estate, and the County Court Clerk may give certificate of payment of such tax from said record; and it shall be the duty of said Clerk to transmit to the Comptroller, on the first day of each month, a statement of all reports or returns made by appraisers during the preceding month, which statement

Monthly report to Comptroller of appraisement.

shall be entered by the Comptroller in a book to be kept by him for that purpose; and whenever any such tax on real estate shall have remained due and unpaid for one year, it shall be the duty of the County Court Clerk, in his official name as Clerk, to apply to the County Court, by bill or petition, to enforce the payment of the same, whereupon, after process is duly served or notice duly given to the owner of the real estate charged with the tax and to such other persons as may be interested, after the manner of the practice of the Chancery Courts, the County Court shall proceed, according to equity, to make such decrees and orders for the enforcement of the lien and the payment of said tax out of such real estate as shall be just and proper, the County Court being hereby invested with jurisdiction for said purposes; and any sales of real estate made hereunder shall be made on a credit of not less than six nor more than twenty-four months, barring the right of redemption as in chancery sales. If no one bids an amount at such sales sufficient to cover the taxes due and costs, the Clerk of the County Court, by himself or agent, shall bid the land in for the State, bidding an amount deemed sufficient to cover said taxes due and costs; and in this event, upon confirmation of the report of sale, a writ of possession may be issued to place the State or its agents in possession of such real estate, and so as to any other purchaser. If the State so become the purchaser of real estate, the cost of the cause shall be paid by the State, the Comptroller drawing his warrant therefor in favor of such Clerk, upon the Clerk certifying such cost bill to the Comptroller; provided, however, that if said Clerk knows of any good and sufficient reason why the payment of such tax has been delayed, he shall not be compelled to file such bill immediately upon said tax becoming due, but may, in his discretion, postpone the bringing of such suit to such time as he deems proper, within the limits of this Act; provided, further, that if the court adjudges such

Payment may be enforced, jurisdiction of County Court.

Sales on basis of not less than six nor more than twenty-four months.

State may bid in.

When State pays cost of sale.

Attorney's fee.

tax to be due, and a charge upon the real estate, it shall tax up, as a part of the costs, a reasonable attorney's fee for the Clerk's solicitor or attorney in the case, to be collected out of the land as the said tax and other costs. Appeals from final decrees in suits under this section shall lie to the Circuit Court, where an additional attorney's fee for services in that court shall be taxed up as costs (if the said tax be found due and a lien on the land) in favor of the Attorney-General of the circuit, who shall attend to such suits in the Circuit Court, such fee to be fixed by the court. In the trial of suits under this section in the County Court the proof may be heard orally or by deposition, but on appeal the cause shall be heard on the record brought up.

Appeals.

Additional attorney's fee.

Collection of delinquent tax, notice.

SEC. 15. *Be it further enacted,* That if the Clerk of the County Court shall discover that any collateral inheritance tax has not been paid over according to law, he shall cause notice to be served upon the executors, administrators, legatees, or distributees, as the case may be, of the decedent whose estate is subject to the tax, notifying them to appear before the County Court on a certain day, which need not be the first day of the term, and show cause why the said tax should not be paid; and when personal service cannot be had, notice shall be given for four weeks, once a week, in a newspaper published or circulating in the county, and the matter shall be heard by said court on written or oral testimony; and if the tax should be found due and unpaid, the said delinquent shall pay the tax and cost, and the said court shall enter such judgment and orders to this end as may be needful to enforce the collection of the tax and costs. Such notice shall be served at least five days before the time set therein for appearance; and if by publication, the last publication shall be at least five days before the time of appearance, or the Clerk may enforce the collection of such delinquent tax by bill, filed in his name as Clerk, in the County Court,

Alternative proceedings

to be proceeded with after the manner of chancery suits; and if he so proceeds by bill, he may obtain writs of attachment against the property of the delinquents, if there be grounds for attachments, as now provided by law, or writs of injunction, if there be grounds for the same; and the County Courts are invested with full jurisdiction to hear and determine such suits, as if a court of equity, for this purpose. But in such cases the testimony before the County Court may be either oral or in writing. From final judgments, decrees, or orders in the County Courts in suits or proceedings provided by this section appeals shall lie to the Circuit Court, in which court the cause shall be heard *de novo,* if commenced by notice in the County Court; but if commenced by bill, it shall be heard only upon the record; provided, however, that if the delinquent be the appellant, he shall give bond upon appeal, not only for the costs, but also to pay the tax due if he is cast in the suit. In said appeals the Attorney-General of the circuit shall attend to the suits for the Clerk or State in the Circuit Court, and his fee and that of the Clerk's attorney in the County Court, if the delinquent is held liable, shall be taxed up as costs by the respective courts substantially as provided in Section 14 of this Act.

Jurisdiction of County Court.

Appeals.

SEC. 16. *Be it further enacted,* That the Clerks of the County Courts of the several counties of the State shall be the agents of the State for the collection of the collateral inheritance and succession tax, or duty, provided for by this Act; and for their services rendered in collecting and paying over the same they shall be allowed to retain five per centum on all such taxes paid over and accounted for; and it shall be the duty of said Clerks, whenever necessary, to employ an attorney to aid them in collecting, by suits, the said collateral inheritance tax, the fees of such attorneys to be taxed up by the court as costs against the delinquent, if he shall be held liable, such fees to be reasonable. Any such suits are, on the one side, to run in the

County Clerks State's agents for collecting tax, provisions as to.

May employ counsel, when.

official name of the Clerk, and may be reviewed in the name of his successor in office; but he is not required to give any bonds for costs in bringing suits or on appeals; and if suits are decided against him, judgment shall be given against the State for costs, and the State shall pay the same, unless the court should be of the opinion that the suit brought or the appeal prosecuted by the said Clerk was malicious or frivolous, in which event the Court shall tax the cost against the Clerk individually; and when the costs, expenses, and attorney's fees cannot be collected out of the delinquent when adjudged against him, or when the costs are adjudged against the State, the Comptroller is authorized and empowered, in settlement of accounts of such Clerk, to allow him to retain such costs and reasonable attorney's fees incurred in the collection of such taxes. The fact that the Clerk is a party to such suits shall not render him incompetent to issue writs, subpœnas, notices, etc., in such suits, and for the same he shall be entitled to receive the same fees now allowed by law for such services, and also the usual fees for making out transcripts on appeals.

Bonds of Clerks.

SEC. 17. *Be it further enacted,* That the Clerks of the several County Courts of the State shall, within sixty days after the passage of this Act, enter into bonds before their respective County Courts, payable to the State, with two or more sufficient sureties, to be approved by the said courts, for the faithful performance of the duties imposed by this Act, and for the regular accounting and paying over of the amount to be collected hereunder, and said bonds, when executed and approved, to be forwarded to the Comptroller and filed in his office. Such bonds in counties of thirty thousand inhabitants and over, by the Federal census of 1890, shall be in the penal sum of two thousand five hundred dollars; provided, however, that when any Clerk of the County Court is, after the passage of this Act, inducted into office, the bond now required by

law to be given by him to account for all revenue collected by him for the State shall cover and be liable for the taxes received and collected by him by virtue of this Act; and if that bond be executed and approved, no other or special bond need be given by him to account for revenues collected hereunder. No Clerk holding office at the date of the passage of this Act shall receive or collect the taxes provided for herein until he has entered into the bond provided for by this section.

SEC. 18. *Be it further enacted,* That it shall be the duty of the Clerk of the County Court to make return and payment to the Treasurer of the State in the usual method of all collateral inheritance taxes he shall have received for the previous quarter, stating for what estates paid, on the first day of April, July, October, and January, in each year; and for all such taxes collected by him and not paid over within one month after quarterly returns of the same are or should be made he shall pay interest by way of penalty at the rate of twelve per centum per annum until paid.

County Clerk to make payment to State Treasurer quarterly.

Penalty.

SEC. 19. *Be it further enacted,* That the lien of the collateral inheritance tax shall continue until the tax is settled and satisfied; provided, that the said lien shall be limited to the property chargeable therewith; and provided further, that all collateral inheritance taxes shall be sued for within five years after they are due and legally demandable; otherwise they shall be presumed to have been paid, and cease to be a lien as against any purchasers of real estate.

Lien for taxes, limitation.

Lien expires within five years.

SEC. 20. *Be it further enacted,* That in suits arising under this Act which may be carried to the Supreme Court the Attorney-General of the State shall represent the Clerk of the County Court and the State in that court.

Supreme Court, Attorney-general to represent Clerk and State in.

SEC. 21. *Be it further enacted,* That the bonds of all executors and administrators qualifying after the passage of this Act, and which are now required to be given by

Executors and administrators liable on bond, Trustee included.

law, shall be liable for the faithful discharge by them of all duties imposed upon them by this Act, including the faithful paying over by them of all collateral inheritance taxes that may come into their hands; and any trustee whose duties are similar to those of an executor, or who has the dividing or disposing of an estate of a decedent, is included in this Act under the term "executor."

Duties of Clerk and Master.

SEC. 22. *Be it further enacted,* That in all cases where an estate is being wound up or administered in a Chancery Court it shall be the duty of that court to see that the collateral inheritance tax is paid to the Clerk of the County Court, if such estate be liable for such tax, and to see that such tax is paid or retained before a legacy or share or an estate is paid or turned over to the owner; and if any such tax is received by the Clerk and Master, it shall be ordered paid by him to the County Court Clerk; and upon such payment being made by a Clerk and Master, he shall take duplicate receipts from the County Court Clerk, and transmit one of them to the Comptroller, who shall countersign it and return it, and it shall only be a good voucher to the Clerk and Master upon its being so countersigned.

Appraiser, oath and compensation of.

SEC. 23. *Be it further enacted,* That the appraiser provided for by this Act shall be sworn by the County Court Clerk to faithfully and impartially perform his duty, and to make due returns, in writing, of his action in the premises, with a written statement appended, of the length of time spent by him in appraising the particular property, and the necessary expense, by items, incurred by him traveling to and from the property, if there be such expense; and for his services the appraiser shall receive two dollars per day for the time necessarily spent in such service, and his actual traveling expenses in addition, to be paid him by said Clerk out of any collateral inheritance tax coming to his hands, and for which the Clerk shall receive credit; provided, said Clerk shall have the right to audit any such cost bill of an appraiser, and to reduce

the amount of the same if satisfied it is incorrect, and it shall be his duty to do so.

Application Act.

SEC. 24. *Be it further enacted,* That this Act shall only apply to the estates of persons dying after its passage, and not to the estate of any person dying prior to its passage.

Act repealed, tax refunded, when.

SEC. 25. *Be it further enacted,* That Section 6 of Chapter 25 of the Acts of the extraordinary session of 1891, providing for an inheritance and succession tax in certain cases, and all other Acts in conflict with this Act, be, and the same are hereby, repealed; and it is provided that when any tax may have been collected, but not paid into the State Treasury under said section hereby specially repealed, the same shall be refunded to the parties from whom collected, to be used and disposed of as if said section had not been enacted.

County Court, what referred to.

SEC. 26. *Be it further enacted,* That the term "County Courts" used in this Act shall be construed to apply to the County Courts presided over and held by the Chairman or County Judge, and not to the Quarterly County Courts.

SEC. 27. *Be it further enacted,* That this Act shall take effect from and after its passage, the public welfare requiring it.

Approved April 10, 1893.

AMENDMENTS ACTS, 1903

CHAPTER 561.

SENATE BILL No. 359.

AN ACT to amend Chapter 174, Act 1893, and all subsequent laws so as to exempt charitable, scientific, religious, literary, and educational institutions from the operation of said Act, etc.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That all estates, real, personal and mixed of every kind, whatsoever, situated in this State, passing from any person who may die seized or possessed of such estates either by will, deed, grant, bargain, gift or sale made in contemplation of death, or intended to take effect in possession or enjoyment after death of the testator, grantor or bargainor, to any religious, charitable, scientific, literary or educational institution, be and the same are hereby exempted from the collateral inheritance tax now imposed by Chapter 174 of Act 1893, and all subsequent laws and all bequests and devises to any such institutions upon which collateral inheritance tax has not yet been paid, are hereby released from said tax and such institutions.

SEC. 2. *Be it further enacted,* That all laws upon the subject of collateral inheritance tax including the revenue and assessment bills to be passed at the present session of the Legislature in so far as they conflict with this Act be and the same are hereby repealed, and this Act take effect from and after its passage, the public welfare requiring it.

Passed March 28, 1903.

ED. T. SEAY,
Speaker of the Senate.

L. D. TYSON,
Speaker of the House of Representatives.

Approved April 2, 1903.

JAMES B. FRAZIER,
Governor.

CHAPTER 341.

SENATE BILL NO. 668.

AN ACT to amend an Act passed March 28, 1903, and approved April 2, 1903, entitled "An Act to amend Chapter 174, Acts of 1893, and all subsequent laws so as to exempt charitable, scientific, religious, literary, and educational institutions from the operation of said Act," etc., so as to save the State treasury harmless in the matter of costs.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That Section 1 of the an Act passed March 28, 1903, and approved April 2, 1903, entitled "An Act to amend Chapter 174, Acts 1893, and all subsequent laws, so as to exempt charitable, scientific, religious, literary, and educational institutions from the operation of said Act, etc.," be amend as follows: By adding to Section 1 of said Act the words, "Provided, that in all cases where suits have been instituted for the collection of the collateral inheritance tax, the institution or institutions relieved of said taxes by this Act shall pay the costs which would have been a part of the judgment of the court trying the case, if this Act had not been passed, and provided further, that nothing in this Act shall be so construed as to interfere with the judgments of courts already rendered with regard to cost, the purpose of this Act being to exempt the institutions above referred to from the tax proper, and not from the cost already incurred by the State in attempting to collect said taxes.

Passed April 15, 1903.

ED. T. SEAY,
Speaker of the Senate.
L. D. TYSON,
Speaker of the House of Representatives.

Approved April 15, 1903.

JAMES B. FRAZIER,
Governor.

CARLISLE LIFE TABLE.

PERSONS OF THE FOLLOWING AGES ARE ESTIMATED TO LIVE THE FOLLOWING ADDITIONAL YEARS:

Present Age.	Additional Years.	Present Age.	Additional Years.
10	48.82	56	16.89
11	48.04	57	16.21
12	47.27	58	15.55
13	46.51	59	14.92
14	45.75	60	14.34
15	45.00	61	13.82
16	44.27	62	13.31
17	43.57	63	12.81
18	42.87	64	12.30
19	42.17	65	11.79
20	41.46	66	11.27
21	40.75	67	10.75
22	40.04	68	10.23
23	39.31	69	9.70
24	38.59	70	9.18
25	37.86	71	8.65
26	37.14	72	8.16
27	36.41	73	7.72
28	35.69	74	7.33
29	35.00	75	7.01
30	34.34	76	6.69
31	33.68	77	6.40
32	33.03	78	6.12
33	32.36	79	5.80
34	31.68	80	5.51
35	31.00	81	5.21
36	30.32	82	4.93
37	29.64	83	4.65
38	28.96	84	4.39
39	28.28	85	4.12
40	27.61	86	3.90
41	26.97	87	3.71
42	26.34	88	3.59
43	25.71	89	3.47
44	25.09	90	3.28
45	24.46	91	3.26
46	23.82	92	3.37
47	23.17	93	3.48
48	22.50	94	3.53
49	21.81	95	3.53
50	21.11	96	3.46
51	20.39	97	3.28
52	19.68	98	3.07
53	18.97	99	2.77
54	18.28	100	2.28
55	17.58		

EXPLANATION.—A person 33 years of age is estimated to live 32.36 years longer, or is estimated to live to the age of 65.36 years.

This table is to be used by appraisers created by the Collateral Inheritance Tax Law. (See Section 12 of this law).

THE LAW

FOR

Assessing Railroad, Telegraph, and Telephone Companies, Being Chapter 5, Acts of 1897,

AND ENTITLED

AN ACT to provide just and equitable laws for the assessment and collection of revenue for State, county, and municipal purposes, whereby revenue is collected from the assessment of railroad, telegraph, and telephone properties in the State of Tennessee.

State Tax Assessors.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That the office of State Tax Assessors is hereby created, with the powers and duties hereinafter prescribed It shall be the duty of the Governor, on or before the first Monday in May, 1897, and biennially thereafter, to appoint three freeholders, being citizens of the State of Tennessee, neither of whom shall be interested in, nor connected in any manner with, the management of any railroad, telegraph, or telephone company, and shall commission them as State Tax Assessors, who shall hold their office for a period of two years from the first Monday in May, and until their successors are appointed and qualified; provided, said appointments shall not be made if a railroad commission shall be created at the present session of the General Assembly authorizing and requiring the appointment of three railroad commissioners (other than State officers), with salaries attached; and in that event said railroad commissioners shall *ex officio* constitute the State Tax Assessors of railroads, and shall be authorized and required to perform all acts, duties, etc., prescribed by this Act, without other salary or compensation than that allowed under the Act creating a railroad

Appointed by Governor.

Qualifications.

Term for two years.

Railroad Commissioners to be assessors.

commission. Said assessors shall, before entering upon the discharge of their duties, respectively take and subscribe to an oath before a judge of the State of Tennessee (who shall certify the same to the Secretary of State for preservation), that they will honestly, faithfully, and without fear, favor, or partiality, discharge all the duties imposed upon them by law. They shall be paid for their services the sum of six dollars ($6) per day while engaged in the discharge of their duties, together with actual traveling expenses, verified by affidavits, all of which shall be paid by warrant issued by the Comptroller; provided, that no expenses other than office materials shall be charged or paid during the time said Assessors are engaged in the discharge of their duties at the Capitol. On the first Monday in May after their appointment and qualification said Assessors shall meet at the State Capitol and organize by selecting one of their number President, and selecting a Secretary, who shall be paid for his services the sum of four dollars ($4) per day during the time he is engaged in the discharge of the duties herein imposed upon him. Said Assessors shall not be paid for more than ninety days' services unless otherwise directed by the Governor, who is authorized to direct said Assessors to continue in the further discharge of their duties for a period not exceeding sixty days during their term of office; that any two of said Assessors shall be and constitute a lawful Board of Assessors, and may do and perform all the duties enjoined upon them by this Act, and they may jointly and singly examine any property hereinafter required to be assessed by them.

Oath of office.

Compensation.

Meet and organize on first Monday in May.

Compensation for only 90 days.

Two constitute a quorum.

SEC. 2. *Be it further enacted,* That it shall be the duty of the owners of any railroad, telegraph, or telephone property in the State of Tennessee to file with the Comptroller of the State on or before the first day of May, 1897, and biennially thereafter, on or before said date, the following schedules: The schedule required of the owner of any railroad property engaged in the business of common

Railroad, telegraph, and telephone companies file schedule with Comptroller on or before first day of May.

What railroad schedules shall contain.

carriers shall contain a statement of all its property—real, personal, and mixed—owned or leased by such company, setting forth therein the length in miles of its entire road-bed, switches, and side tracks; showing the number of miles lying in this State, in each county of this State, and each incorporated town in this State, and the value of the whole; the amount of the capital stock, bonded debt, the gross annual receipt of the preceding fiscal year; the number of cars, their classes and value; the number of engines and their value; the location, description, and value of all depot buildings, warehouses, and other real estate, where located; and all real, personal, and mixed property belonging to the company not before enumerated, together with its value. The schedule required of the owners of telegraph and telephone properties shall contain a complete statement of the number of miles of lines of wires of its entire property, and showing how many miles thereof are in this State and in each incorporated town and county, together with the value of the whole; the total number of instruments in use in this State, and their value; the number of batteries, and their value; the captial stock; the gross receipts from the business in this State during the preceding fiscal year; and the location, value, and description of all other property—real, personal, and mixed—in this State.

What telegraph and telephone schedules shall contain.

SEC. 3. *Be it further enacted,* That said schedules shall be verified by the affidavit of the owner or receiver of any such property; and if owned by a corporation or joint stock company, the President or Secretary shall make such affidavit; and said schedule shall be filed with the Comptroller of the State within the time above prescribed, and the owner of any such property refusing or failing to file said schedules shall be deemed to have waived the mode and manner of ascertaining the value of such property, and shall not be permitted to be heard in opposition to the valuation fixed upon such property by said State Tax As-

All schedules shall be verified by affidavit.

Failure to promptly file schedule operates as waiver of right to be heard as to assessments.

Also $1,000 penalty.

Duty of Attorney-General.

sessors, and shall, in addition, be liable to a penalty of $1,000; and it shall be the duty of the Attorney-General of the State to sue for and collect the same before any court of competent jurisdiction in the same manner as any other debt, penalty, or forfeiture is now collected by law.

Comptroller shall deliver schedule to assessors.

SEC. 4. *Be it further enacted,* That said State Tax Assessors shall receive from the Comptroller the schedules filed immediately upon their organization, and it is hereby made the duty of the Comptroller to deliver the same to said State Tax Assessors, and they shall immediately proceed to ascertain the value of said property for taxation.

Assessors in valuing all of above property shall look to capital stock, corporate property, franchises, and gross receipts.

Can summon witnesses, administer oaths, etc.

Falsely swearing is perjury.

Punishment and fine.

SEC. 5. *Be it further enacted,* That said State Tax Assessors, in arriving at the valuation of said property, shall have in view and look to the capital stock, the corporate property, franchises of each company, and the gross receipts, and the market value of the shares of stock and bonded debt; and to ascertain these facts they are hereby invested with the power to summon before them any person or persons and call for any books, administer oaths, and examine any such person or books touching any matters deemed necessary to enable them to arrive at the correct value of such property; and they may issue summons to any county in the State to be executed by the Sheriff of such county. Any person so called on to testify shall be guilty of perjury if he shall testify falsely, and any person failing to attend when summoned shall be guilty of a misdemeanor, punishable by a fine of $100 and thirty days in jail.

What road of railroad companies shall include.

What line of telegraph and telephone companies shall include.

SEC. 6. *Be it further enacted,* That the road of any railroad property shall include all said tracks, switches, bridges, trestles, ties, rails, and superstructures of every kind; that the line of any telegraph and telephone company shall include all wires, poles, instruments, and rights of way.

Distributable property defined.

SEC. 7. *Be it further enacted,* That the roadbed, rolling stock, franchises, choses in action, and personal property

of a railroad property having no actual *situs* shall be known as distributable property, and shall be valued separately from the other property; and after ascertaining the total value of such distributable property wherever situated and after having deducted from this value $1,000, said Assessors shall divide the remainder by the number of miles of the entire length of the road, and the result shall be the value per mile of such distributable property for the purpose of taxation; and the value per mile of such distributable property shall be multiplied by the number of miles in this State, and the product thereof shall be the sum to be assessed against such property for State purposes; and the value per mile so ascertained shall be multiplied by the number of miles in each county or incorporated city, and the product shall be the amount to be assessed upon such property by said counties and incorporated towns, respectively.

$1,000 exemption.

Mode of assessing.

SEC. 8. *Be it further enacted,* That the depot buildings and other property—real, personal, and mixed—having an actual *situs* shall be known as the localized property of such railroad, and shall be valued separately, accordingly as the same may be located in any of the counties or incorporated towns in this State.

Localized property defined.

SEC. 9. *Be it further enacted,* That it shall be the duty of the Secretary of said Assessors to transcribe into a well-bound book the entire proceedings of said Assessors, to be approved and signed by them each day. The Secretary shall carefully preserve and file away all reports, documents, and proof taken and used by said Assessors.

Secretary to keep minutes and preserve papers, etc.

SEC. 10. *Be it further enacted,* That said Assessors shall, in addition to the schedules hereinbefore required, take such additional proof and require such additional information of the value of any property to be assessed by them as may be deemed proper; but such additional evidence shall be reduced to writing and an opportunity afforded, if desired, to the owner of any property to submit

Assessors can require additional proof, and must cause same to be reduced to writing.

Corporations can submit counter evidence.

additional evidence or counter evidence to that required by said Assessors, and the records of the Assessors shall at all times be open to inspection to the owner or owners of any property assessable under the provisions of this Act.

Assessment must be completed by first Monday in August.

Corporations can file exceptions within ten days after first Monday in August.

Assessors shall re-examine exceptions and change valuations accordingly.

By first Monday in September all papers must be filed with Comptroller.

SEC. 11. *Be it further enacted,* That said assessments shall be completed on or before the first Monday in August, and within ten days from the first Monday in August the owner of any property assessed may appear and file exceptions to said assessments, together with such evidence as they may desire to submit as to the value of the property assessed; and at the expiration of said ten days said Assessors shall reassemble and examine such additional evidence and exceptions as may have been filed, and change the valuation accordingly. On or before the first Monday in September said State Tax Assessors shall file with the Comptroller the assessments made by them, together with all other records of every kind and character.

Board of Equalization.

Comptroller must deliver all papers to Equalizers.

Can increase or diminish assessments.

Can demand of Assessors additional evidence.

Assessments must be approved by Equalizers.

SEC. 12. *Be it further enacted,* That the Governor, Treasurer, and Secretary of State are hereby constituted a Board of Equalization, of which the Governor shall be chairman, and the Secretary of State, secretary; and within three days after the Comptroller shall have received the assessments and records from said State Tax Assessors he shall deliver the same to the Governor, and said Board of Equalization shall proceed to examine said assessments so made by the Assessors, and they are hereby authorized to increase or diminish the valuation placed upon any property valued by said Assessors, and are further authorized to require of said Assessors any additional evidence touching any one or more of the properties assessed, and shall consider such additional evidence so furnished by said Assessors in fixing the correct value of any property so assessed; and said assessments shall not be deemed complete until corrected and approved by said Board of Equalization, and the Governor is hereby authorized to call together said Assessors at any time to perform the duties imposed upon them.

SEC. 13. *Be it further enacted,* That on or before the third Monday in October said Board of Equalization shall certify to the Comptroller the valuation fixed by it upon each property assessed under this Act, and the action of the Board of Equalization in fixing the valuation of such property shall be conclusive and final, and the valuation so fixed shall be assessed against said property and the taxes due thereunder be paid.

By third Monday in October Equalizers must certify assessment to Comptroller.

SEC. 14. *Be it further enacted,* That as soon as the Comptroller shall have received said valuation from the Board of Equalization he shall ascertain the amount of taxes due the State from the owner of each property assessed, and notify the owner of same by letter or otherwise; and he shall certify to the County Court Clerk of each county in which any of such property lies the amount to be taxed in said counties, respectively, for county purposes, and likewise to the Mayor of any incorporated town the amount to be taxed by such town.

Comptroller must immediately ascertain amount of taxes due State, and certify the amount to be taxed by cities and counties.

SEC. 15. *Be it further enacted,* That the taxes so assessed in behalf of the State, counties, and cities shall be a first lien upon the property from the 10th of January of the year for which the taxes are assessed, and they shall be due and delinquent as all other ad valorem taxes.

State, city, and county taxes a prior lien from January 10—are due and delinquent as other taxes.

SEC. 16. *Be it further enacted,* That the taxes so assessed on behalf of the State shall be collected by the Comptroller and paid into the State Treasury as soon as received by them; and if the same shall become delinquent, he shall issue distress warrants against the owner of any such property to any Sheriff in the State, whose duty it shall be to collect the same and make a return thereof within thirty days; and if the taxes shall not be collected by the Sheriff, it shall be the duty of the Comptroller to advertise said property for a period of thirty days by weekly publications in a newspaper published in the city of Nashville, Tenn., and, at the expiration of such time, sell at the courthouse door said property for cash, free

Comptroller must collect State tax.

Comptroller must issue distress warrants against delinquents.

from the equity of redemption, and execute to the purchaser a deed or deeds to the property so sold, and, after reserving the expenses of such sale and the taxes, together with six per cent interest from the time the same became delinquent, hold the remainder subject to the order of the owner of such property so sold.

How city and county taxes collected.

SEC. 17. *Be it further enacted,* That the taxes due to any county or city shall be collected as any other county or city taxes may be collected by law and at the rate fixed by such county or city.

Biennial assessments.

SEC. 18. *Be it further enacted,* That said assessments shall be made biennially, beginning with the year 1897.

Telephone and telegraph companies only assessed by State Assessors with lines of wire, etc.

Realty and personalty assessed by county and city assessors

SEC. 19. *Be it further enacted,* That the State Tax Assessors shall not assess any other telephone and telegraph property except the lines of wire, poles, instruments, batteries, etc.; but real estate and personal property having an actual *situs* shall be assessed by regular county and city Assessors.

Governor notifies assessors to make back assessments.

SEC. 20. *Be it further enacted,* That if at any time it shall appear to the satisfaction of the Governor of Tennessee that any railroad, telegraph, or telephone company is inadequately assessed, or that its property has been omitted from taxation, or any new line has been constructed, it shall be his duty, and he shall have the power, to convene the said Board of Assessors to make the proper assessment, and they shall have the power to do so, and their assessment shall go to the Board of Equalizers as upon appeal upon the record as is provided in cases of assessment in the first instance. The Board of Equalizers shall examine and act upon such record as soon as practicable, and certify their final action to the Comptroller, the correction of the taxes so assessed to be then proceeded with according to the regular course; and neither the Comptroller of the Treasury nor any other officer than said Board of Assessors shall have the power or authority

Manner of back assessing.

Comptroller shall not back assess railroad, telegraph, or telephone companies.

to back assess or assess any railroad, telephone, or telegraph company.

All former conflicting laws repealed.

SEC. 21. *Be it further enacted,* That all laws and parts of laws in conflict with the provisions of this Act be, and the same are hereby, repealed, and that this Act take effect from and after its passage, the public welfare requiring it.

Passed April 5, 1897.

(Signed) JOHN THOMPSON,
Speaker of the Senate.

(Signed) MORGAN C. FITZPATRICK,
Speaker of the House of Representatives.

Approved April 30, 1897.

(Signed) ROBERT L. TAYLOR,
Governor.

LAW

Requiring Clerk and Master, in Reference to Taxes, to Provide Tax Collectors With Certain Data, Being Chapter 9, Acts of 1897,

AND ENTITLED

AN ACT to amend Chapter 68 of the Acts of the Thirty-seventh General Assembly, passed on December 9, 1871, entitled "An Act to provide for the collection of all taxes that are a lien upon real estate sold under a decree of any court in this State."

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That in ascertaining the taxes due under a reference as required by said Act, the Clerk or Clerk and Master shall issue to each of the officials charged with the collection of any taxes that might or could be a lien on said property a statement giving the style and number of the cause, a description of the property sold, and the name of the party or parties out of whom the title is or is to be divested; whereupon each of said officials shall certify to said Clerk or Clerk and Master an itemized statement of the taxes, interest, penalties, and costs that are at that date a lien upon said land in his hands for collection, from which statement the Clerk or Clerk and Master shall report to the court the amount of taxes, interest, penalties, and cost that is a lien on said land.

SEC. 2. *Be it further enacted,* That the only fees for making a tax report under the provisions of this Act shall be one dollar and fifty cents ($1.50) to the Clerk or Clerk and Master for issuing said statement, filing the certificate of said officials, making the Clerk's or Clerk and Master's report, and filing the same.

SEC. 3. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed February 11, 1897.

(Signed) MORGAN C. FITZPATRICK,
Speaker of the House of Representatives.

(Signed) JOHN THOMPSON,
Speaker of the Senate.

Approved February 12, 1897.

(Signed) ROBERT L. TAYLOR,
Governor.

AN ACT

Enlarging Powers and Duties of District Attorneys General

CHAPTER 271.

SENATE BILL No. 453.

AN ACT to define and enlarge the powers and duties of the District Attorney General of the State.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That all criminal cases removed from a State court to any inferior Federal court shall be prosecuted in the Federal court by the District Attorney of the State court from which the particular case was removed.

SEC. 2. *Be it further enacted,* That it shall be the duty of the District Attorneys to co-operate and assist, upon the request or direction of the Attorney-General for the State, in the bringing, prosecution, defense, preparation, and trial of all cases in the Circuit and Chancery Courts in which the Attorney-General of the State is now or may hereafter be required to appear for the protection of the State or the public interest.

SEC. 3. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 22, 1899.

SEID WADDELL,
Speaker of the Senate.

JOSEPH W. BYRNS,
Speaker of the House of Representatives.

Approved April 22, 1899.

BENTON McMILLIN,
Governor.

POPULATION.

ACCORDING TO THE FEDERAL CENSUS OF 1900, OF THE COUNTIES, CITIES, TAXING DISTRICTS, AND TOWNS OF ONE THOUSAND INHABITANTS OR OVER.

Anderson	17,634
Clinton, 1,111.	
Bedford	23,845
Shelbyville, 2,236.	
Benton	11,888
Bledsoe	6,626
Blount	19,206
Maryville, 1,686.	
Bradley	15,759
Cleveland, 3,858.	
Campbell	17,317
Jellico, 1,283.	
Cannon	12,121
Carroll	24,250
McKenzie, 1,266; Huntingdon, 1,332.	
Carter	16,688
Cheatham	10,112
Chester	9,896
Henderson, 1,323.	
Claiborne	20,696
Clay	8,421
Cocke	19,153
Newport, 1,630.	
Coffee	15,574
Tullahoma, 2,684.	
Crockett	15,867
Cumberland	8,311
Davidson	122,815
Nashville, 80,865.	
Decatur	10,439
Decaturville, 1,463.	
DeKalb	16,460
Dyer	23,776
Dyersburg, 3,647; Newbern, 1,433.	
Dickson	18,635
Dickson, 1,363.	
Fayette	29,701
Fentress	6,106
Franklin	20,392
Winchester, 1,338.	
Gibson	39,408
Humboldt, 2,866; Trenton, 2,328; Milan, 1,682; Dyer, 1,204.	
Giles	33,035
Pulaski, 2,838.	
Grainger	15,512
Greene	30,596
Greeneville, 1,817.	
Grundy	7,802
Hamblen	12,728
Morristown, 2,973.	
Hamilton	61,695
Chattanooga, 30,154.	
Hancock	11,147
Hardeman	22,976
Bolivar, 1,035.	
Hardin	19,246
Hawkins	24,267
Rogersville, 1,386.	
Haywood	25,189
Brownsville, 2,644.	
Henderson	18,117
Lexington, 1,332.	
Henry	24,208
Paris, 2,018.	
Hickman	16,367
Houston	6,476
Erin, 2,020.	
Humphreys	13,398
Jackson	15,039
James	5,407
Jefferson	18,590
Johnson	10,589
Knox	74,302
Knoxville, 32,637.	
Lake	7,368
Lauderdale	21,971
Ripley 1,640.	
Lawrence	15,402
Lewis	4,455

Lincoln	26,304
Fayetteville, 2,708.	
Loudon	10,838
McMinn	19,163
Athens, 1,849.	
McNairy	17,760
Macon	12,881
Madison	36,333
Jackson, 14,511.	
Marion	17,281
South Pittsburg, 1,789.	
Marshall	18,763
Lewisburg, 1,421.	
Maury	42,703
Columbia, 6,052; Mt. Pleasant, 2,007.	
Meigs	7,491
Monroe	18,585
Sweetwater, 1,716.	
Montgomery	36,017
Clarksville, 9,431.	
Moore	5,706
Morgan	9,587
Obion	28,286
Union City, 3,407; Obion, 1,034.	
Overton	13,353
Perry	8,800
Pickett	5,366
Polk	11,357
Putnam	16,890
Rhea	14,318
Dayton, 2,004.	
Roane	22,738
Rockwood, 2,899; Harriman, 3,442.	
Robertson	25,029
Springfield, 1,732.	
Rutherford	33,543
Murfreesboro, 3,999.	
Scott	11,077
Sequatchie	3,326
Sevier	22,021
Shelby	153,557
Memphis, 102,320.	
Smith	19,026
Stewart	15,224
Sullivan	24,935
Bristol, 5,271.	
Sumner	26,072
Gallatin, 2,409.	
Tipton	29,273
Covington, 2,787.	
Trousdale	6,004
Unicoi	5,851
Union	12,894
Van Buren	3.126
Warren	16,410
McMinnville, 1,980.	
Washington	22,604
Johnson City, 4,645.	
Wayne	12,936
Weakley	32,546
Martin, 1,730.	
White	14,157
Williamson	26,429
Franklin, 2,180.	
Wilson	27,078
Lebanon, 1,956.	

Whenever a privilege applies to all cities, taxing districts, and towns, with no minimum limit as to the number of inhabitants, the tax applies even if the city, taxing district, or town is not incorporated.

VARIOUS ACTS

Fixing Fees and Taxes Collected by Secretary of State

CHAPTER 2 (Acts of 1899).

Senate Bill No. 6.

AN ACT to be entitled "An Act to fix the fees to be charged in the office of Secretary of State."

Section 1. *Be it enacted by the General Assembly of the State of Tennessee,* That from and after the passage of this Act the following fees shall be charged in the office of the Secretary of State—to wit:

For commission of each notary public.....	$ 3 00
For commission of each Commissioner of Deeds.	10 00
For commission of each appointee of the Governor	5 00
For each requisition	5 00
For each warrant on requisition	3 00
For granting and recording each domestic charter of incorporation having a capital stock.....	10 00
For each certified copy of a domestic charter of incorporation	10 00
For each certified copy of a foreign charter of incorporation	20 00
For each abstract of charter of a foreign charter of incorporation	20 00
For filing each charter of a foreign corporation..	20 00
For attaching the Great Seal to any document (except those herein named, and pardons)....	2 00
For filing articles of consolidation of corporations (in addition to tax)	25 00

For filing other articles of agreement between corporations 25 00
For each charter or certificate of a municipal corporation 50 00

SEC. 2. *Be it further enacted,* That on every charter of incorporation granted for the general welfare of society, and not for individual profit, except charters granted for purely religious or educational purposes, there shall be charged in said office a fee of twenty-five dollars ($25).

SEC. 3. *Be it further enacted,* That this Act shall not apply to commissions of justices of the peace, judges, or chancellors, nor to the commissions, certificates of election or appointment of any other constitutional officer, nor to the commissions or certificates of appointment of any officer who shall serve without compensation.

SEC. 4. *Be it further enacted,* That this Act shall not be construed as repealing any charge made in said office under existing laws for any service not specified herein.

SEC. 5. *Be it further enacted,* That this Act shall not be construed as amending or repealing any existing law under which the fees paid in the office of the Secretary of State become revenue.

SEC. 6. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed January 20, 1899.

SEID WADDELL,
Speaker of the Senate.

JOSEPH W. BYRNS,
Speaker of the House of Representatives.

Approved February 25, 1899.

BENTON McMILLIN,
Governor.

A true copy:

WILLIAM S. MORGAN,
Secretary of State.

CHAPTER 431 (ACTS OF 1899).

SENATE BILL NO. 422.

AN ACT to impose taxes upon corporations, associations, and joint stock companies chartered or incorporated under the laws of any other State or country for the privilege of coming into this State for the purpose of doing business here, and to provide for the collection of the same and the payment thereof into the State Treasury.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That the coming into this State of any corporation, association, or joint stock company chartered or incorporated under the laws of any other State or country for the purpose of doing business here is hereby declared and made a privilege.

SEC. 2. *Be it further enacted,* That every corporation, association, or joint stock company chartered or incorporated under the laws of any other State or country, and having a capital stock, shall pay into the office of the Secretary of State, for the use of the State, upon filing a copy of its charter as required by Chapter 31 of the Acts of 1877, and Chapter 122 of the Acts of 1891, a tax of one hundred dollars for the privilege of coming into this State for the purpose of doing business here; provided, that insurance companies shall be credited by the amount of fees paid to the insurance commissioner upon entering the State to do business.

SEC. 3. *Be it further enacted,* That it shall be the duty of the Secretary of State to report and pay to the State Treasurer, quarterly, all taxes collected under this Act.

SEC 4. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 18, 1899.

Approved April 24, 1899, at 6:35 P.M.

AMENDING TAX ON FOREIGN CORPORATIONS

CHAPTER 239.

SENATE BILL No. 535.

AN ACT to amend "An Act to impose taxes upon corporations, associations, and joint stock companies chartered or incorporated under the laws of any other State or county for the privilege of coming into this State for the purpose of doing business here, and to provide for the collection of the same and the payment thereof into the State Treasury," said Act being Chapter 431 of the Acts of 1899."

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That the coming into this State of any corporation, association or joint stock company chartered or incorporated under the laws of any other State or country, for the purpose of doing business here, is hereby declared and made a privilege.

SEC. 2. *Be it further enacted,* That this section is amended to read as follows: That every corporation, association or joint stock company chartered or incorporated under the laws of any State or country, and having a capital stock, shall pay into the office of the Secretary of State for use of the State, upon filing a copy of its charter as required by Chapter 31 of the Acts of 1877 and Chapter 122 of the Acts of 1891, a tax upon its capital stock as follows, to wit:

Companies of $100,000 and less, $50.

Companies over $100,000 and not more than $250,000, $100.

Companies over $250,000 and not more than $500,000, $150.

Companies over $500,000 and not more than $1,000,000, $200.

Companies over $1,000,000 and upward, $250; provided, that any company chartered under the laws of another State desires to locate its principal office and do all of its business in and from Tennessee and have all or its main property holdings in Tennessee, it shall then pay a privilege tax of one-tenth of one per centum on the authorized capital stock just as domestic corporations are now required to do; and provided, also, that insurance companies shall be credited by the amount of fees paid to the Insurance Commissioner upon entering the State to do business.

SEC. 3. *Be it further enacted,* That it shall be the duty of the Secretary of State to report and pay to the State Treasurer, quarterly, all taxes collected under this Act.

SEC. 4. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 14, 1903.

ED. T. SEAY,
Speaker of the Senate.

L. D. TYSON,
Speaker of the House of Representatives.

Approved April 15, 1903.

JAMES B. FRAZIER,
Governor.

A true copy:

Attest, JNO. W. MORTON,
Secretary of State.

CHAPTER 398.

HOUSE BILL NO. 816.

AN ACT to be entitled an Act to amend Chapter 128 of the Acts of the General Assembly of Tennessee for the year 1901, entitled "An Act to provide revenue for State, county, and municipal purposes."

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That Chapter 128 of the Acts of the General Assembly of the State of Tennessee, for the year 1901, entitled an Act to provide revenue for State, county and municipal purposes, be and the same is hereby amended by striking out the 10th section thereof and substituting in lieu thereof the following:

"That whenever hereafter any corporation organized under the laws of this or any other State, foreign or domestic, shall by lease, purchase, consolidation or merger, acquire the property of any other corporation having franchises derived from this State, and shall by virtue of such lease, purchase, consolidation or merger, exercise such franchise, then the corporation so acquiring such property and exercising such franchise shall pay into the State of Tennessee a privilege tax of one-tenth of one per cent on the amount of the outstanding capital stock of the corporation whose property and franchises shall have been acquired. After such lease, purchase, consolidation or merger shall have been effected, said privilege tax shall be collected by the Secretary of State and by him paid into the treasury.

SEC. 2. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 3, 1903. L. D. TYSON,
Speaker of the House of Representatives.

ED. T. SEAY,
Approved April 10, 1903. *Speaker of the Senate.*

JAMES B. FRAZIER,
Governor.

COMPILATION

OF LAWS TAXING CRIMINAL COSTS AND SUGGESTIONS

TAXATION OF CRIMINAL COSTS.

Inasmuch as the question of the liability of costs accruing on account of criminal prosecutions as between the State and county seems to create some confusion, I herewith give the most important Acts bearing on the subject, with notes as to the ruling of this department, and citations where they have been sustained by the Supreme Court.

CHAPTER 22 (Acts Extra Session 1891).

AN ACT to amend Sections 5586 and 5587 of the Code of 1858, relating to the payment of costs in criminal cases, and to more clearly define what cost in criminal cases the State and county shall be held liable.

Section 1. *Be it enacted by the General Assembly of the State of Tennessee,* That Section 5586 of the Code of 1858, be so amended as to read as follows: The costs which have accrued in any criminal prosecution for offenses punishable with death or by confinement in the penitentiary, in cases accruing under Sub-sections 1, 3, and 5 of the foregoing section, shall be paid by the State.

Sec. 2. *Be it further enacted,* That Section 5587 be so amended as to read as follows: Similar costs in criminal prosecutions for offenses punishable in any other way than by death or confinement in the penitentiary, also similar costs in criminal prosecution for offenses punishable with

death or confinement in the penitentiary in cases accruing under Sub-sections 2 and 4 of Section 5585, shall be paid by the county.

SEC. 3. *Be it further enacted,* That what is meant by costs in the foregoing sections is all costs accruing under existing laws on behalf of the State or county, as the case may be, for the faithful prosecutions and safe-keeping of the defendant, including the cost of boarding juries and that of the jailer; but nothing in this Act shall be so construed as to require the State to pay any cost for guarding the jail to prevent mob violence, or to prevent rescue or the prisoner's escape, or for transporting to any other county for safe-keeping on any account whatever; but the same shall be paid by the county in which the crime was committed, or claimed to have been committed.

SEC. 4. *Be it further enacted,* That the judge trying the case and the Attorney-General are hereby granted full power, and it is hereby made their duty to examine into, inspect, and audit all bills of cost accruing against the State or county, and disallow any part or all of said bills of cost that may be illegally or wrongfully taxed against the State or county.

SEC. 5. *Be it further enacted,* That the State Comptroller, judge or chairman of the County Court, after said bills have been examined and approved by the Judge and Attorney-General, and hereby granted full power, and it is hereby made their duty, to examine into, inspect, and audit all bills of cost accruing against the State or county, and disallow any part of said bills of cost that may be illegally or wrongfully taxed against the State or county; and the State Comptroller, judge or chairman of the County Court may disallow any and all costs taxed against the State or county on account of malicious, frivolous, or unnecessary prosecution, in the event the Judge and Attorney-General should, by mistake or otherwise, approve any of such bills.

SEC. 6. *Be it further enacted,* That all laws and parts of laws in conflict with this Act, be, and the same are hereby, repealed, and that this Act take effect from and after its passage, the public welfare requiring it.

Passed September 19, 1891.

W. C. DISMUKES,
Speaker of the Senate.

THOS. R. MYERS,
Speaker of the House of Representatives.

Approved September 19, 1891.

JOHN P. BUCHANAN,
Governor.

After the passage of the above Acts the State was only liable for *convictions, acquittals,* and abatement by death in felony cases.

Comptroller Allen ruled that all jail fees and cost of boarding juries should be taxed in the bills of cost after the final disposition of the case, and was sustained by the Supreme Court in an oral opinion, *Caswell* v. *State.* The result was that the following Act was passed for the relief of Sheriffs:

CHAPTER 138.

AN ACT to amend Chapter 22 of the Acts of the Extra Session of 1891, entitled "An Act to amend Sections 5586 and 5587 of the Code of 1858, relating to the payment of cost in criminal cases, and to more clearly define what costs in criminal cases the State and county shall be held liable, passed September 19, 1891, and approved September 19, 1891, and to prescribe for the more prompt and efficient payment of the jail fees and boarding fees."

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That in all felony cases, after indictment is found, in which the State may eventually become liable, that the Judge may render judgment against the State for, and certify at the adjournment of each term of the court, all fees of the Sheriff for board of the

prisoners; also the fees for boarding the juries in cases in which no final disposition has been had.

SEC. 2. *Be it further enacted,* That all of said fees may be made out in one bill, but each case shall show the date of indictment, the date of commitment, the date or dates of boarding the jury, and rate charged for same, and up to what date judgment has been given for said costs, and of all previous dispositions of any previous court in said case or cases.

SEC. 3. *Be it further enacted,* That if, on the final disposition of the case, the State shall be held liable for the costs, the Clerk shall only tax the difference between the amount previously collected and the amount due to date of final disposition, or not more than five days thereafter, as the case may be, as now provided for by law.

SEC. 4. *Be it further enacted,* That in the event the court shall not hold the State liable for the costs in any such cases when finally disposed of, it shall be the duty of the Clerk to include all the costs previously paid by the State on this account in his execution and in his bills of costs, and to collect and refund the same to the State in the same manner as he is required by law to pay over State revenue.

SEC. 5. *Be it further enacted,* That Chapter 22 of the Extra Session of 1891 is hereby made to conform with the provisions of this Act.

SEC. 6. *Be it further enacted,* That all laws and parts of laws in conflict with this Act, be, and the same are hereby, repealed, and that this Act take effect from and after its passage, the public welfare requiring it.

Passed April 5, 1893.

WM. C. DISMUKES,
Speaker of the Senate.
J. A. TROUSDALE,
Speaker of the House of Representatives.

Approved April 7, 1893. P. TURNEY,
Governor.

Since the passage of the above Act jail and jury bills have been taxed separately from other costs at the adjournment of court.

No jail fees should be taxed against the State unless the defendant has been indicted and the bill should show the:

Date of commitment.
Date of indictment.
Offense charged.
Dates for which board is charged.
Date and disposition of case.
Date and disposition of defendant.

At the final disposition of the defendant, if he is not convicted or acquitted by a jury, or dies in jail before disposition of the case, the Clerk of the court should present the county with a bill for any cost the State may have paid, and refund the amount to the State as provided in Section 3.

CHAPTER 20 (ACTS 1897).

AN ACT to regulate and restrict the payment of costs and fees in criminal prosecutions.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That neither the State of Tennessee nor any county thereof shall pay or be liable in any criminal prosecution for any costs or fees hereafter accruing, except in the following classes of cases:

First.—Cases of homicide, rape, robbery, burglary, arson, embezzlement, incest, or bigamy, where the prose-

cution has proceeded to a verdict in the Circuit or Criminal Court.

Second.—Cases under the small offense law where defendant has submitted before a Justice of the Peace and been sent to the workhouse; and,

Third.—All cases where the defendant has been convicted in a court of record and the execution issued upon the judgment against the defendant has been returned *nulla bona;*

Provided, That neither the State of Tennessee nor any county thereof shall be liable for or pay any costs in any criminal case where security has been accepted by the officer taking the security, and an execution, afterwards returned *nulla bona,* as to the defendant and his securities.

Provided, That compensation for boarding prisoners, expenses of keeping and boarding juries, compensation of jurors, costs of transcripts in cases taken to the Supreme Court by appeal or writ of error, mileage, and legal fees for removing or conveying criminals and prisoners from one county to another, or from one jail to another, and compensation and mileage of witnesses for the State duly subpœnaed and required to attend before any court, grand jury or magistrate in a county other than that of their residence, and more than five miles from such residence, and where any witness for the State shall be confined in jail to await the trial in which he is to testify, shall be paid in all cases as heretofore.

SEC. 2. *Be it further enacted,* That neither the State of Tennessee nor any county thereof shall pay or be liable in any criminal case or prosecution for the fees, costs or mileage which may hereafter accrue in favor of any witness who shall, at the time of his attendance as such witness before any court, grand jury or magistrate, reside within five miles of the place where he attends as such witness.

SEC. 3. *Be it further enacted,* That this Act take effect

from and after its passage, the public welfare requiring it.

Passed February 2, 1897.

(Signed) MORGAN FITZPATRICK,
Speaker of the House of Representatives.

(Signed) JOHN THOMPSON,
Speaker of the Senate.

Approved February 3, 1897.

ROBT. L. TAYLOR,
Governor.

1. Acquittals paid hereafter only in cases provided in Sub-section 1 of Section 1.

2. Convictions paid as heretofore after execution has been issued and returned *nulla bona.*

3. No witness fee paid of witness living within five miles of place of trial either before magistrate, grand jury or court.

4. Where witness lives five miles or more, but not ten miles, Clerk should tax "more than five miles."

CHAPTER 41 (ACTS 1897).

AN ACT to provide for the payment of salaries to District Attorneys General, and to provide for the payment to the State of all Attorneys General fees which may be collected from defendants or prosecutors paying costs.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That in lieu of all fees, costs or other compensation, each District Attorney-General in this State shall receive a salary of twenty-five hundred dollars per annum, payable quarterly out of the treasury of the State, upon the warrant of the State Comptroller.

SEC. 2. *Be it further enacted,* That the fees now provided by law for said Attorneys-General shall, as against

the defendant or prosecutor, remain a part of the costs in each criminal case where costs are in any way adjudged against and paid by the defendant or the prosecutor, and when collected shall be paid over to the Clerk of the Criminal or Circuit Court of the county where the case is pending, and shall be by him reported and transmitted to the State Comptroller at the same time and in the same manner as other State revenue is by law required to be reported and transmitted.

SEC. 3. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed January 22, 1897.

(Signed) JOHN THOMPSON,
Speaker of the Senate.

(Signed) MORGAN C. FITZPATRICK,
Speaker of the House of Representatives.

Approved January 27, 1897.

ROBT. L. TAYLOR,
Governor.

Clerks will be held responsible for all fees of Attorneys-General coming or ought to come into their hands after January 27, and should be paid over as provided in Section 2.

CHAPTER 29 (ACTS 1897).

AN ACT to amend Sections 527 and 5571 of the Code of Tennessee, being Sections 585 and 6447 of the Milliken & Vertrees compilation, by adding certain words to each of the said sections.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That the following words be added to each of the sections 527 and 5571 of the Code of Tennessee, being sections 585 and 6447 of the Milliken &

Vertrees compilation, to wit: IIn making said certificate the Judge and Attorney-General shall certify the aggregate amount of each bill of cost, writing said aggregate amount in both words and figures, and no bill of cost shall be paid unless so certified.

SEC. 2. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 6, 1897.

(Signed) JOHN THOMPSON,
Speaker of the Senate.

(Signed) MORGAN C. FITZPATRICK,
Speaker of the House of Representatives.

Approved April 29, 1897.

ROBT. L. TAYLOR,
Governor.

Clerks should see that this statute is complied with before sending in costs for auditing.

CHAPTER 307 (ACTS 1899).

SENATE BILL NO. 336.

AN ACT to be entitled An Act to amend "An Act to regulate and restrict the payment of costs and fees in criminal prosecutions," being Chapter 20, Acts of 1897.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That Sub-section 1 of Section 1, Chapter 20, Acts of 1897, be amended by inserting after the word "bigamy," and before the word "where," the words, "larceny and assault with intent to commit murder," so that subscription shall read as follows:

1. Cases of homicide, rape, robbery, burglary, arson, embezzlement, incest, bigamy, larceny, or assault with in-

tent to commit murder where the prosecution has proceeded to a verdict in the Circuit or Criminal Court; provided, that in cases of larceny and assault with intent to commit murder no costs shall be paid by the State and county except the costs accruing to the Clerk of the court in which the case is tried, and the Sheriff or other officer executing the process in the case.

SEC. 2. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed April 17, 1899.

SEID WADDELL,
Speaker of the Senate.

JOSEPH W. BYRNS,
Speaker of the House of Representatives.

Approved April 22, 1899.

BENTON McMILLIN,
Governor.

NOTE.—No fees will be paid in aquittals of larceny and assault with intent to commit murder except to Clerks of Circuit or Criminal Courts and Sheriffs executing the process of courts.

CHAPTER 102 (ACTS 1901).

SENATE BILL No. 180.

AN ACT to regulate appeals in criminal cases.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That in all criminal cases appealed to the Supreme Court from the Circuit and Criminal Courts of this State, where the judgment of the court is for a less penalty than death or imprisonment for life, and the defendant is in actual confinement in jail, when no

bill of exceptions is filed in the time prescribed by the law, in said Circuit or Criminal Courts, the appeal shall not act as a supersedeas, and the defendant shall enter upon his term of service in the penitentiary or workhouse at once after the expiration of the time for filing said bills of exceptions.

SEC. 2. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed March 12, 1901.

NEWTON H. WHITE,
Speaker of the Senate.

E. B. WILSON,
Speaker of the House of Representatives.

Approved March 15, 1901.

BENTON McMILLIN,
Governor.

NOTE.—Where the defendant fails to perfect his appeal in the time allowed by law, the Sheriff should deliver the prisoner at once to the prison authorities, or he will be held at his the (Sheriff's) cost.

CHAPTER 300.

SENATE BILL NO. 285.

AN ACT to provide for taxing the prosecutor with the cost in cases of embezzlement and fraudulent breach of trust where settlement has been made before the time of trial.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That in all cases of embezzlement and fraudulent breach of trust, where it appears to the court that the defendant has made settlement before the

time of trial, and the prosecutor fails to attend and prosecute, that the court shall tax the prosecutor with all costs of the case.

SEC. 2. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed March 28, 1903.

ED. T. SEAY,
Speaker of the Senate.

L. D. TYSON,
Speaker of the House of Representatives.

Approved April 2, 1903.

JAMES B. FRAZIER,
Governor.

CHAPTER 99.

HOUSE BILL NO. 203.

AN ACT making bail bonds and recognizances given by defendants in criminal cases, valid and binding for the personal appearance of the accused before the Court from term to term until discharged by the Court and the accused not to be required to renew the same unless ordered to renew the same by the Court.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That where the defendant in a criminal case, execution of a bond, or recognizance, before any court or other person authorized by law to take the same, for his personal appearance before a court, to answer a criminal charge, the said bond or recognizance shall be valid and binding upon the defendant and his sureties thereon, for the defendant's personal appearance before the court from term to term until the case is finally terminated or stricken from the docket, and the defendant discharged by the court; and the defendant shall not be

required to renew said bond or recognizance unless ordered to do so by the court because of the insufficiency of said bond in amount or the insolvency of the same or on forfeiture on bail, or for other good and sufficient causes; provided that the sureties on said bond may surrender the prisoner and be released on said bond as now provided.

SEC. 2. *Be it further enacted,* That where such bail, bond or recognizance is executed by the accused, the same shall be valid and binding on him and his sureties for his personal appearance before the court as prescribed by law, or is not payable or conditioned as prescribed by law for the appearance of the accused before the court from term to term of said court as if said bond or recognizance had expressly so stipulated and conditioned on its face, and no defect in said bond or recognizance shall avail the defendant and his sureties upon default to appear.

SEC. 3. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed February 11, 1903.

L. D. TYSON,
Speaker of the House of Representatives.

ED. T. SEAY,
Speaker of the Senate.

Approved March 11, 1903.

JAMES B. FRAZIER,
Governor.

CHAPTER 48.

HOUSE BILL No. 105.

AN ACT to make it unlawful for any attorney practicing in the Courts of this State to sign any bond, or enter into any recognizance, as surety, for the appearance of any person charged with a criminal offense, and to provide a remedy for enforcing same.

SECTION 1. *Be it enacted by the General Assembly of the State of Tennessee,* That hereafter it shall be unlawful for any attorney practicing in the courts of this State, to sign any bond, or enter into any recognizance, as surety, for the appearance of any defendant or defendants in any criminal case pending against such defendant or defendants in said courts.

SEC. 2. *Be it further enacted,* That any attorney violating the provisions of the foregoing sections shall be deemed guilty of a misdemeanor, and upon conviction shall be fined not less than twenty-five ($25.00) dollars, nor more than fifty ($50.00) dollars.

SEC. 3. *Be it further enacted,* That this Act take effect from and after its passage, the public welfare requiring it.

Passed January 28, 1903.

L. D. TYSON,
Speaker of the House of Representatives.

ED. T. SEAY,
Speaker of the Senate.

Approved January 30, 1903.

JAMES B. FRAZIER,
Governor.

SUGGESTIONS TO CLERKS.

Under a recent order of the Supreme Court, the last accruing in the lower courts in criminal cases, where the case has been affirmed, is taxed in the lower court after execution has been returned *nulla bona.* The Clerk should state in his bill of cost to this office that it was affirmed at ——— term of the Supreme Court, and judgment taken over against the State at ——— term of his court.

ITEMIZE COSTS.

If Clerks will *specifically* itemize all fees taxed, much trouble and confusion can be avoided. Observe the following especially:

1. Give the number of words in all transcripts.

2. Tax only *State* subpœnas, motions, orders, witnesses, etc., and let bill of cost show.

3. Give number trips and terms attendance of witnesses is claimed and place where subpœnaed.

4. Where mileage for defendant and Sheriff is claimed, give point of arrest.

5. No witness fee should be taxed unless he has proven his attendance in open court, and was properly summoned. Shannon's Code, § 7369. This statute must be rigidly enforced. 3 Lea, 654.

6. One summons of witness is sufficient until the case is disposed of. Shannon's Code, § 5608.

I will always be pleased to hear from Clerks, and cheerfully give them any aid in my power relating to the subject.

Respectfully,

THEO. F. KING,

Comptroller.

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